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# APPROPRIATION REPORT

ON

# THE ACCOUNTS

OF

# THE GOVERNMENT OF INDIA

FOR

# 1892-93.

BY

STEPHEN JACOB,

COMPTROLLER AND AUDITOR GENERAL

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# APPROPRIATION REPORT ON THE ACCOUNTS OF 1892-93.

## GENERAL REVIEW.

Throughout the report the figures are tens of rupees (Rx. 1 = R10), with the last two figures cut off for brevity, thus, 149,7 reads one hundred and forty-nine thousand seven hundred tens of rupees.

In the Budget Estimates for 1892-93 the total revenue was estimated at 88,367,9 and the expenditure chargeable against it at 88,221,3, leaving a small surplus of 146,6. The fall in the rate of exchange during 1891-92 had been so great, that in the Financial statement for 1892-93 some difficulty was experienced in securing equilibrium between revenue and expenditure. The rate of exchange was taken in the Budget Estimates at 1*s.* 4*d.* against 1*s.* 5¼*d.* taken in the Budget Estimates of the previous year. It was possible to cover the heavy loss due to this fall and to secure a small surplus only by a concurrence of fortunate incidents, namely (1) the receipt of contributions to the extent of 466,3 from Local Governments on revision of the Provincial contracts, (2) anticipated growth of general revenue under the Principal Heads, (3) anticipated growth of Railway Revenue in India, and (4) a substantial improvement under Interest in India owing to there having been no borrowing for some years and to an increase in the paper currency investment. The accounts of the year now show a deficit of 833,4. During the year there was a further heavy fall in the rate of exchange, the average rate realised during it being only 1*s.* 2·985*d.* against 1*s.* 4*d.* taken in the Budget Estimate and the net charge on account of exchange being increased by 1,637,6. There has also been an increase of 384,1 or with exchange of 615,2 in the sterling expenditure in England due chiefly to the payment of 212,4, to the War Office on account of arrears of the charges for the British troops serving in India, to the adoption of a new rule for the payment of furlough allowances, retired pay and pensions monthly instead of quarterly, and to the purchase of two troopships and a dredger. In India also there was an increase of 582,4 in the expenditure on the Army due to special expeditions on the frontier and the transport charges for supply of the Gilgit Agency and to arise in the price of food and forage. These increases in the expenditure having, however, been to some extent counterbalanced by an improvement of 990,9 in the net revenue from opium due partly to a rise in the price of Bengal opium and partly to a large saving in the payments for the same owing to a failure of the opium crop and by a moderate improvement under most of the other heads of revenue, the accounts of the year closed as mentioned above, with a deficit of 833,4. The actual revenue and expenditure of the year under the different groups are compared in detail in the following paragraphs with the actuals of the previous year and the Budget Estimates.

2. The only important change in the system of accounts made during the year which requires special notice here, is that recoveries made from other departments and Local Governments on account of work executed in Dockyards are now deducted from the expenditure under the head Marine instead of being shown as receipts under that head.

3. The following summary gives the Budget and Account figures of 1892-93 to be reviewed in this report, and the details will be found in the statements on pages 142 to 154:—

| Receipts | | Revenue and Expenditure. | | Outgoings. | |
|---|---|---|---|---|---|
| Budget. | Accounts | | | Budget. | Accounts |
| 59,868,4 | 61,067,4 | A | Principal Heads of Revenue . | 10,286,6 | 9,461,7 |
| 911,0 | 869.7 | B | Interest . . . . | 3,977,1 | 4,374,3 |
| 2,618,0 | 2,736,9 | C | Post Office, Telegraph, and Mint . . . . | 2,547,9 | 2,505,6 |
| 1,615 8 | 1,607,9 | D | Civil Departments . . | 14,132,5 | 14,259,9 |
| 959,9 | 877,0 | E | Miscellaneous . . . | 5,170,9 | 5,537,9 |
| ... | ... | F | Famine . . . . | 1,206,7 | 1,116,1 |
| ... | ... | G | Construction of Railways . | 301,5 | 339,5 |
| 18,832,7 | 19,077,1 | H | Railways . . . . | 20,407,2 | 20,924,1 |
| 2,216,7 | 2,418,9 | J | Irrigation . . . . | 2,919,5 | 2,940,5 |
| 606,4 | 653,2 | K | Buildings and Roads . . | 5,920,1 | 5,846,5 |
| 739,0 | 864,3 | L | Army Services . . . | 21,898,5 | 23,419,1 |
| ... | ... | LL | Special Defence Works . | 614,5 | 458,0 |
| ... | ... | M | Provincial Deficit— . . . | —1,161,7 | —177,4 |
| ... | ... | | Imperial Surplus + or Deficit— . | +146,6 | —833,4 |
| 88,367,9 | 90,172,4 | | Total . | 88,367,9 | 90,172,4 |

| Receipts. Budget. | Receipts. Accounts. | Other Transactions. | Outgoings. Budget. | Outgoings. Accounts. |
|---|---|---|---|---|
| +146,6 | —833,4 | Imperial Surplus or Deficit as above | ... | ... |
| ... | ... | Capital Outlay on Railways and Irrigation Works | 4,035,0 | 3,986,3 |
| 127,7 | ... | Permanent Debt | ... | 376,4 |
| 869,0 | 963,9 | Unfunded Debt | ... | ... |
| ... | 749,3 | Deposits and Advances | 799,7 | ... |
| ... | ... | Loans and Advances by Imperial Government | 178,8 | 356,3 |
| ... | ... | Loans and Advances by Provincial Governments | 432,7 | 493,3 |
| ... | 692,3 | Guaranteed and Subsidized Companies, Capital Accounts | 50,6 | ... |
| ... | 128,9 | Remittances | 16,1 | ... |
| 17,900,0 | 16,532,2 | Secretary of State's Bills | 17,166,5 | 16,890,3 |
| 20,011,1 | 21,409,6 | Cash Balance, April 1st | ... | ... |
| ... | .... | Ditto, March 31st | 15,475,0 | 17,540,2 |
| 38,154,4 | 39,642,8 | GRAND TOTAL | 38,154,4 | 39,642,8 |

## Comparison with the year 1891-92.

4. The comparison in respect of revenues with the year 1891-92 is as follows:—

| Revenues. | 1891-92. | 1892-93. | Difference. 1892-93, greater (+) or less (—). |
|---|---|---|---|
| Principal Heads of Revenue | 59,517,0 | 61,067,4 | +1,550,4 |
| Interest | 879,5 | 869,7 | —9,8 |
| Post Office, Telegraph, and Mint | 2,575,7 | 2,736,9 | +161,2 |
| Civil Departments | 1,656,2 | 1,607,9 | —48,3 |
| Miscellaneous | 897,3 | 877,0 | —20,3 |
| Railways | 19,938,1 | 19,077,1 | —861,0 |
| Irrigation | 2,272,0 | 2,418,9 | +146,9 |
| Buildings and Roads | 627,1 | 653,2 | +26,1 |
| Army Services | 780,4 | 864,3 | +83,9 |
| | 89,143,3 | 90,172,4 | +1,029,1 |

5. The important variations under *Principal Heads of Revenue* are the following:—

| | |
|---|---|
| Land Revenue | +939,5 |
| Stamps | +186,4 |
| Excise | +125,3 |
| Provincial Rates | +203,7 |
| Customs | —83,7 |
| Forest | +100,7 |
| | +1,471,9 |

6. Of the total increase under *Land Revenue*, Madras alone accounts for 700,4. A heavy falling off in the collections in that province occurred in 1891-92 owing to scarcity, and in the following year there was a large recovery of arrears. There was also an improvement in Burma chiefly in miscellaneous receipts in Upper Burma and in Bombay where the increase occurred in both ordinary revenue and assessments of alienated lands. Under *Opium* there was a decrease in the revenue from Malwa opium owing to smaller exports of the drug, but it was largely counterbalanced by an increase in the sale proceeds of Bengal opium which resulted from a rise in the price. The *Stamps* and *Excise* revenue showed an advance as usual in most of the provinces, while the large improvement under *Provincial Rates* occurred chiefly in Madras, the collections of the previous year having been affected by

the prevailing scarcity, and in Bengal, revaluations having been effected for the purpose of assessing the Public Works and Road Cesses. The falling off in *Customs* revenue resulted from smaller exports of rice from Bengal and Burma due chiefly to low prices in Europe. The improvement in *Forest* revenue is more than accounted for by larger sales of timber in Burma. A large importation of silver due in some measure to the expectation of the early closing of the mints enhanced the receipts under *Mint*, and the *Post Office* and *Telegraph* revenue both exhibit their normal growth. The receipts of the *Civil Departments* would also have shown a small advance but for the change in the method of recording recoveries for Dockyard services mentioned in paragraph 2. The falling off under *Miscellaneous* occurred chiefly under Gain by Exchange and Miscellaneous under which there had been some extraordinary receipts in the previous year. To the falling off of 861,0 under *Railways*, the North-Western Railway alone contributed 739,1 and the Great Indian Peninsula Railway 336,6, due in both cases chiefly to a decrease in the wheat traffic, which had been exceptionally heavy in 1891-92. There was also an appreciable decrease in the passenger traffic on the lines in Northern India, the receipts from this source having been unusually high in the previous year owing to the fair at Hurdwar. But on the other hand there was a considerable improvement in the goods traffic on the Rajputana-Malwa and Indian Midland Railways and in the traffic of all kinds on the South Indian and Burma State Railways. An extension of irrigation from the canals in the Punjab, a more favourable season for canal irrigation in Madras and Bombay, and the recovery of arrears of water rates in Bengal contributed to increase the revenue under *Irrigation*. Under *Buildings and Roads* there was a special receipt on account of the sale of the bridge of boats over the rivers Gogra and Chowka at Byramghat to the Bengal-North-Western Railway, and the receipts on account of contributions from municipalities and private parties in Bengal and Bombay were higher than in the previous year. Larger sales of Commissariat provisions, stores and malt liquor, extensive disposals of remounts, and a credit taken for the value of 260 horses carried over to Egypt by the 7th Dragoon Guards, brought in the increase in the receipts under *Army*.

7. The comparison of the expenditure side is given below. The average rate of Exchange for the Secretary of State's drawings in 1892-93 was 1*s.* 2·9847775*d.* against 1*s.* 4·7333384*d.* in 1891-92. As there was a large difference in the rates of Exchange of the two years, the increases under the different heads due to the fall in the rate of Exchange are shown separately:—

| | 1891-92. | 1892-93. | Difference, 1892-93, greater + or less — Due to Exchange. | Due to other causes. | Total. |
|---|---|---|---|---|---|
| Direct Demands on the Revenues | 9,547,2 | 9,461,7 | + 5,9 | — 91,4 | — 85,5 |
| Interest | 4,315,2 | 4,374,3 | + 407,3 | — 348,2 | + 59,1 |
| Post Office, Telegraph, and Mint | 2,429,2 | 2,505,6 | + 41,5 | + 34,9 | + 76,4 |
| Civil Departments | 13,853,8 | 14,259,9 | + 104,6 | + 301,5 | + 406,1 |
| Miscellaneous | 5,046,6 | 5,537,9 | + 355,4 | + 135,9 | + 491,3 |
| Famine | 1,268,3 | 1,116,1 | + 6 | — 152,8 | — 152,2 |
| Construction of Railways | 163,2 | 339,5 | ... | + 176,3 | + 176,3 |
| Railways | 20,253,9 | 20,924,1 | + 957,9 | — 287,7 | + 670,2 |
| Irrigation | 2,945,0 | 2,940,5 | + 1 | — 4,6 | — 4,5 |
| Buildings and Roads | 6,208,8 | 5,846.5 | + 21,2 | — 383,5 | — 362,3 |
| Army Services | 22,280,6 | 23,419,1 | + 818,2 | + 320,3 | + 1,138,5 |
| Special Defence Works | 604,9 | 458,0 | + 21,1 | — 168,0 | — 146,9 |
| | 88,916,7 | 91,183,2 | + 2,733,8 | — 467,3 | + 2,266,5 |

8. The increases due to the fall in the rate of exchange require no further explanation, and it is necessary to explain only the differences shown above as due to other causes.

9. Under the *Direct Demands on the Revenues* excluding the differences due to the fall in the rate of exchange there was a decrease of 259,4 in the opium expenditure due to a smaller outturn of Bengal opium, but this was to a great extent counterbalanced by an increase of 101,2 under Land Revenue due partly to extended survey and settlement operations in Bengal and Upper Burma and partly to a general rise in the charges of District Administration, of 35,9 under Assignments and Compensations which occurred in the adjustments of alienated Land Revenue in Bombay and was due to revision of settlements and extension of cultivation, and of 21,0 under Forests due to increased charges

establishment. The *Interest* charges in 1891-92 included a considerable amount on account of discount on the sterling loan raised in that year, while those of 1892-93 included only a small amount on account of this, and the total charges were still further reduced by the transfer of a larger portion of the interest charges in India to the Railway Revenue account in consequence of additional capital expenditure on State Railways. The charges of the *Post Office and Telegraph Departments* increased with the extended operations of the Department, and a larger coinage of silver also involved increased outlay under *Mint*. In the *Civil Departments* the charges of 1891-92 included 182,1 on account of the Census, so that the increase in the Other Charges in 1892-93 was larger than shown above. The excess was due to the payments in England on account of the construction of two troopships and a dredger, to the payment of arrears of the subsidy of the Amir of Afghanistan, to special political expenditure in the Lushai Country and on the North-Western Frontier, and to the general growth of expenditure under this group to meet the growing demands of administration. The increase in the group *Miscellaneous* was the result partly of the normal increase in the charges for pensions and partly of the new arrangement made in England regarding the payment of pensions monthly instead of quarterly as before. The Famine grant was maintained in both years at the full sum of 1,500,0, but the expenditure recorded under the head *Famine Relief and Insurance* was smaller in 1892-93 owing to an increase in the portion of the charges shown in the Railway Revenue Account on account of the net loss in working the protective railways constructed through the agency of companies, namely, the Indian Midland and the Bengal-Nagpur Railways. The increase in the net loss just mentioned was due partly to a falling off in the net traffic receipts of the railways and partly to the fall in the rate of exchange having enhanced the charges on account of interest on their capital expenditure. The increase under *Construction of Railways* is accounted for by the fact that a larger portion of the capital expenditure on Railways was met from general revenues and charged to this head. In the *Railway Revenue Account* there was a decrease in the working expenses of State Railways owing to the generally smaller traffic worked during the year, to smaller renewals of permanent-way and repairs of rolling stock on many of the lines, to smaller payments of surplus profits to the East Indian Railway and, on account of the Rajputana Malwa Railway, to the Bombay, Baroda and Central India Railway. The surplus profits of Guaranteed Railways were also smaller, and there was a special recovery from the Assam-Bengal Railway on account of the cost incurred by Government on surveys connected with the line. These decreases were, however, counterbalanced to some extent by an increase in the interest charges resulting from the progress of construction. In the *Irrigation* section a falling off in the expenditure on Minor Works was nearly met by increases in the working expenses of Major Works and in the charges for Interest on Debt. As regards *Buildings and Roads* owing to the revision of the Provincial contracts in 1892-93, the Provincial Governments assigned considerably smaller grants for expenditure under this head. In the previous year the Imperial expenditure also was high owing to the necessity for undertaking famine relief works in Upper Burma, to the execution of special repairs to the buildings at Quetta damaged by abnormal winter rains, and to the construction of the Quetta Water Works and Morgha Gomal road. Under *Army* there was specially heavy expenditure in 1891-92 in connection with the Manipur and other frontier expeditions, the cold weather field operations in Upper Burma, the preparations made to facilitate mobilisation, the augmentation of transport and the purchase of additional ordnance mules and remounts in India and of ordnance stores in England. The decrease in the expenditure in 1892-93 due to these causes was, however, more than counterbalanced by an arrear payment of 212,4 in respect of the Home charges of British forces serving in India, by a large increase in the charges for pay and pensions of non-effective and retired officers of the Indian service owing to their disbursement monthly instead of quarterly as before, by an increase in the charges for the pay of British troops which was issued at a rate of exchange of 1*s*. 4¾*d*. in 1892-93 against 1*s*. 6⅛*d*. in 1891-92, and by the increased expenditure involved by a rise in the prices of food and forage. The expenditure on Special Defence Works is decreasing owing to the approach to completion of the important works included in the programme.

## Comparison of Accounts with Budget Estimates of 1892-93.

10. The following figures exhibit the differences in the net accounts between the Budget and the Actuals, the loss due to the fall in the rate of exchange which was taken in the Budget at 1*s.* 4*d.* being shown in a separate column. The comparison of the gross figures has been given before under paragraph 3 :—

| | Better + Due to fall in exchange. | Better + Due to other causes. | Worse − Net. |
|---|---|---|---|
| Principal Heads of Revenue | − 3,6 | +2,027,5 | +2,023,9 |
| Interest | − 244,8 | − 193,7 | − 438,5 |
| Post Office, Telegraph, and Mint | − 24,2 | + 185,4 | + 161,2 |
| Civil Departments | − 63,1 | − 72,2 | − 135,3 |
| Miscellaneous | − 204,8 | − 245,0 | − 449,8 |
| Famine | − 4 | + 91,0 | + 90,6 |
| Construction of Railways | ... | − 38,0 | − 38,0 |
| Railways | − 581,6 | + 309,1 | − 272,5 |
| Irrigation | − 1 | + 181,3 | + 181,2 |
| Buildings and Roads | − 10,1 | + 130,5 | + 120,4 |
| Army Services | − 492,1 | − 903,2 | −1,395,3 |
| Special Defence Works | − 12,8 | + 169,2 | + 156,4 |
| Combined Deficit, Imperial and Provincial | −1,637,6 | +1,641,9 | + 4,3 |

11. The net improvement of 2,023,9 under the *Principal Heads of Revenue* is made up of an increase of 1,199,0 in the revenue and a saving of 824,9 in the expenditure. The increase in revenue occurred principally under Opium (358,6), Land Revenue (229,8), Stamps (218,9), Excise (140,1), Salt (111,4), and Provincial Rates (83,4), while the saving in expenditure occurred chiefly under Opium (632,3), Forest (105,3) and Land Revenue (94,6). The *Interest* charges were higher owing to no provision having been made in the Budget for the discount on the new loan raised in England during the year, and for the extra expenditure involved in India by the conversion of the 4½ per cent. loans of 1878 and 1879. As regards *Post Office, Telegraph, and Mint* sufficient allowance was not made in the Budget for the expansion of the operations of the Postal and Telegraph Departments, and for the exceptionally high Silver Coinage of the year. Under *Civil Departments* the charges of the Marine and Political Departments were higher than the Budget, owing, respectively to the purchase of two troopships and a dredger, and to the payment of arrears of the Amir's subsidy, to the high charges of the North Lushai Agency and to those of some special missions on the North-Western frontier. The net result under *Miscellaneous* was worse than the Budget, owing partly to a falling off in the receipts from Gain by Exchange, and partly to an increase in the charges under Stationery and Printing and for Pensions, in consequence of the new arrangement for paying them in England monthly instead of quarterly as before. The charges actually recorded under *Famine Relief and Insurance* were smaller than the Budget, as the portion of the fixed amount, shown under the Railway Revenue Account was larger in consequence of an increase in the net charge on account of the Protective Railways. This also led to a larger amount of capital expenditure being shown under *Construction of Railways*, the grant under which was accordingly exceeded. The improvement in the *Railway Revenue Account* was derived chiefly from a brisk traffic on the Rajputana-Malwa, East Indian, and Burma Railways, counterbalanced by a falling off on the North-Western and the Bengal-Nagpur Railways, and also from the refund by the Assam-Bengal Railway of the expenditure incurred by Government on surveys connected with the line. The improvement under *Irrigation* was derived almost wholly from increased revenue under Major Works—Direct Receipts. This was due to an extension of irrigation from canals in the Punjab and North-Western Provinces and Oudh, the recovery of arrears of water rates in Bengal and to the season having been more favourable for canal irrigation in Madras and Bombay. Under *Buildings and Roads* there was a special credit on account of the sale of the ferries over the rivers Gogra and Chowka at Byram Ghat to the Bengal and North-Western Railway Company, and

there were also as usual large savings on the Budget Grants for expenditure. The increase in the *Army* charges resulted from the payment to the War Office of some arrears of the Home charges of British troops serving in India which, it was expected, would be paid in the previous year, from the introduction of the new system of paying retired and non-effective pay in England monthly instead of quarterly as before, from the charges of the Kajuri Kach Force, Kurrum Escort, Kashmere Transport, and the Lushai and other expeditions, and from a rise in the prices of food and forage. The lapse under *Special Defence Works* was caused chiefly by smaller payments in England for stores and armaments.

12. The Budget estimated for an excess expenditure of 1,015,1 on the whole account, but a sum of 1,161,7 out of the Provincial and Local Expenditure was payable from past accumulations of balances, leaving a net surplus in the Imperial account of 146,6. The accounts close with a deficit of 833,4 in the Imperial account, and a deficit in the Provincial and Local account of 177,4. The net Imperial Revenue has, therefore, been worse than the Budget by 146,6 + 833,4 or 980,0, and the Provincial and Local Expenditure has been better by 1,161,7 — 177,4 or 984,3.. The details of these fluctuations are given below, the sign + meaning better and — worse than the estimate :—

| | Revenue Side. | | | Expenditure Side. | | |
|---|---|---|---|---|---|---|
| | Imperial. | Provincial. | Total. | Imperial. | Provincial. | Total. |
| Principal Heads of Revenue | + 741,1 | + 457,9 | + 1,199,0 | + 736,5 | + 88,4 | + 824,9 |
| Interest | — 30,9 | — 10,4 | — 41,3 | — 393,0 | — 4,2. | — 397,2 |
| Post Office, Telegraph, and Mint | + 118,3 | + 6 | + 118,9 | + 40,7 | + 1,6 | + 42,3 |
| Civil Departments | — 51,4 | + 43,5 | — 7,9 | — 172,8 | + 45,4 | — 127,4 |
| Miscellaneous | — 107,4 | + 24,5 | — 82,9 | — 316,1 | — 50,8 | — 366,9 |
| Famine | ... | ... | ... | + 14,1 | + 76,5 | + 90,6 |
| Construction of Railways | ... | ... | ... | — 82,9 | + 44,9 | — 38,0 |
| Railways | + 179,6 | + 64,8 | + 244,4 | — 505,4 | — 11,5 | — 516,9 |
| Irrigation | + 73,5 | + 128,7 | + 202,2 | — 48,8 | + 27,8 | — 21,0 |
| Buildings and Roads | + 7,5 | + 39,3 | + 46,8 | + 56,3 | + 17,3 | + 73,6 |
| Army | + 125,3 | ... | + 125,3 | — 1,520,6 | ... | — 1,520,6 |
| Special Defence Works | ... | ... | ... | + 156,4 | ... | + 156,4 |
| Total | + 1,055,6 | + 748,9 | + 1,804,5 | — 2,035,6 | + 235,4 | — 1,800,2 |
| Total Net | — 980,0 | + 984,3 | + 4,3 | ... | ... | ... |

13. The improvement in the Provincial Section occurred mainly in the Principal Heads of Revenue and under Irrigation. The notable items making up the difference in the Imperial Section are indicated in the following table :—

| IMPERIAL. | Better. | Worse. |
|---|---|---|
| Loss due to the fall in the rate of Exchange . . . . | ... | 1,637,6 |
| Land Revenue net (excluding loss due to the difference in the rate of Exchange) . . . . | 75,8 | ... |
| Opium " " " " " . | 990,9 | ... |
| Salt " " " " " . | 147,9 | ... |
| Stamps " " " " " . | 68,0 | ... |
| Excise " " " " " . | 118,8 | ... |
| Custom " " " " " . | ... | 76,2 |
| Forest " " " " " . | 72,1 | ... |
| Interest " " " " " . | ... | 179,0 |
| Telegraph " " " " " . | 60,7 | ... |
| Mint " " " " " . | 87,7 | ... |
| Marine " " " " " . | ... | 114,6 |
| Political " " " " " . | ... | 55,3 |
| Superannuation " " " " " . | ... | 96,6 |
| Construction of Railways " " " " . | ... | 82,9 |
| Railways, Revenue " " " " . | 255,8 | ... |
| Buildings and Roads " " " " . | 73,8 | ... |
| Army " " " " . | ... | 903,2 |
| Special Defence Works " " " . | 169,3 | ... |
| Gain by Exchange " " " " . | ... | 158,8 |
| Minor Improvements under other heads " " " " | 203,4 | ... |
| | 2,324,2 | 3,304,2 |
| Net worse | ... | 980.0 |

## Section A.—PRINCIPAL HEADS OF REVENUE.

| 1891-92. Accounts. | | 1892-93. Budget. | Revised. | Accounts. |
|---|---|---|---|---|
| 59,517,0 | REVENUE . . . . . | 59,868,4 | 60,937,0 | 61,067,4 |

14. The actuals exceeded the Budget Estimate by 1,199,0. Of this improvement 358,6 occurred under Opium, being due chiefly to higher prices having been realised at the sales for Bengal Opium, and 229,8 under Land Revenue, chiefly in consequence of the revision of settlements in some districts of Burma and Bombay having brought in a larger increase of revenue than was anticipated. Stamp and Excise revenue also had their normal growth, the improvements having been 218,9 and 140,1 respectively, while Salt and Provincial Rates contributed 111,4 and 83,4, the former being due to an exceptionally brisk demand for Sambhar Salt under the through traffic system, and the latter to a great extent to revaluations in Bengal. On the other hand, there was a decline of 74,2 in the revenue under Customs, due to a falling off in the exports of rice from Burma and Bengal, chiefly in consequence of the low prices of the article which prevailed in Europe during the year.

15. Compared with the actuals of the previous year there was a total improvement of 1,550,4, of which 939,5 occurred under Land Revenue, due chiefly to the low collections in Madras in the previous year owing to scarcity, which necessitated the recovery of a considerable amount of arrears in 1892-93, and led to a difference of 700,4 between the collections of the two years, and partly to a revision of settlements in Burma and Bombay. The remainder of the improvement was contributed chiefly by Stamps (186,4), Excise (125,3), Provincial Rates (203,7), and Forest (100,7).

### I.—Land Revenue.

| | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Ordinary Land Revenue. | Accounts. 1891-92 | 127,5 | 693,2 | 97,7 | 992,5 | 430,8 | 3,772,6 | 5,996,8 | 2,195,0 | 4,312,5 | 3,579,4 | 22,198,0 |
| | Budget. 1892-93 | 119,5 | 689,2 | 105,0 | 943,1 | 428,5 | 3,751,5 | 6,082,2 | 2,246,6 | 5,002,1 | 3,575,5 | 22,943,2 |
| | Revised. 1892-93 | 123,8 | 692,7 | 122,0 | 1 028,4 | 437,6 | 3,762,3 | 6,033,9 | 2,224,9 | 4,991,5 | 3,619,3 | 23,036,4 |
| | Accounts. 1892-93 | 125,3 | 689,5 | 104,9 | 1,027,8 | 433,2 | 3,759,4 | 5,999,4 | 2,223,8 | 5,041,1 | 3,641,0 | 23,045,4 |
| Assessment of Alienated Lands less Quit Rents. | Accounts. 1891-92 | ... | ... | ... | ... | ... | 7,4 | ... | 21,0 | ... | 899,8 | 928,2 |
| | Budget. 1892-93 | ... | ... | ... | ... | ... | 7,8 | ... | 20,7 | ... | 902,9 | 931,4 |
| | Revised. 1892-93 | ... | ... | ... | ... | ... | 7,3 | ... | 20,7 | ... | 908,8 | 936,8 |
| | Accounts. 1892-93 | ... | ... | ... | ... | ... | 7,4 | ... | 20,6 | ... | 974,7 | 1,002,7 |
| Capitation Tax (Burma) | Accounts. 1891-92 | ... | ... | ... | 374,7 | ... | ... | ... | ... | ... | ... | 374,7 |
| | Budget. 1892-93 | ... | ... | ... | 376,0 | ... | ... | ... | ... | ... | ... | 376,0 |
| | Revised. 1892-93 | ... | ... | ... | 377,5 | ... | ... | ... | ... | ... | ... | 377,5 |
| | Accounts. 1892-93 | ... | ... | ... | 377,4 | ... | ... | ... | ... | ... | ... | 377,4 |
| Sale of Proprietary Right, Sale of Waste Lands, etc., and Receipts for the Improvement of Government Estates. | Accounts. 1891-92 | 1,0 | ... | 1 | ... | 4 | 57,6 | 1,6 | 1,6 | 1,0 | ... | 63,3 |
| | Budget. 1892-93 | 1,6 | ... | ... | ... | 4 | 50,6 | 1,0 | 1 | 1,8 | ... | 55,5 |
| | Revised. 1892-93 | 1,8 | ... | 2 | ... | 4 | 53,3 | 5 | 3,4 | 2,2 | ... | 61,8 |
| | Accounts. 1892-93 | 2,3 | ... | 2 | ... | 9 | 50,6 | 2 | 3,1 | 2,1 | ... | 59,4 |
| Fisheries and other Receipts classed as Miscellaneous Revenue. | Accounts. 1891-92 | 10,2 | 8,3 | 484,7 | 192,3 | 35,7 | 30,4 | 47,1 | 129,0 | 109,1 | 28,0 | 1,074,8 |
| | Budget. 1892-93 | 7,7 | 3,6 | 550,0 | 185,9 | 36,0 | 29,6 | 44,7 | 83,0 | 104,3 | 29,0 | 1,073,8 |
| | Revised. 1892-93 | 11,2 | 5,2 | 587,8 | 194,1 | 37,0 | 32,1 | 45,6 | 113,8 | 116,3 | 27,6 | 1,170,7 |
| | Accounts. 1892-93 | 11,4 | 5,5 | 557,2 | 200,2 | 38,9 | 32,2 | 45,3 | 108,9 | 114,7 | 28,4 | 1,142,7 |
| Total | Accounts. 1891-92 | 138,7 | 701,5 | 2,142,0 | | 466,9 | 3,868,0 | 6,045,5 | 2,346,6 | 4,422,6 | 4,507,2 | 24,639,0 |
| | Budget. 1892-93 | 128,8 | 692,8 | 2,160,0 | | 464,9 | 3,839,5 | 6,127,9 | 2,350,4 | 5,108,2 | 4,507,4 | 25,379,9 |
| | Revised. 1892-93 | 136,8 | 697,9 | 2,310,0 | | 475,0 | 3,855,0 | 6,080,0 | 2,362,8 | 5,110,0 | 4,555,7 | 25,583,2 |
| | Accounts. 1892-93 | 139,0 | 695,0 | 2,267,7 | | 473,0 | 3,849,6 | 6,044,9 | 2,350,4 | 5,157,9 | 4,644,1 | 25,627,6 |
| *Deduct*—Land Revenue due to Irrigation. | Accounts. 1891-92 | ... | ... | ... | | ... | ... | 114,6 | 25,1 | 471,9 | 61,6 | 673,2 |
| | Budget. 1892-93 | ... | ... | ... | | ... | ... | 113,1 | ... | 500,3 | 91,0 | 704,4 |
| | Revised. 1892-93 | ... | ... | ... | | ... | ... | 117,5 | 6,0 | 510,7 | 91,4 | 725,6 |
| | Accounts 1892-93 | ... | ... | ... | | ... | ... | 117,5 | 13,7 | 506,8 | 84,3 | 722,3 |
| Total | Accounts. 1891-92 | 138,7 | 701,5 | 2,142,0 | | 466,9 | 3,868,0 | 5,930,9 | 2,321,5 | 3,950,7 | 4,445,6 | 23,965,8 |
| | Budget. 1892-93 | 128,8 | 692,8 | 2,160,0 | | 464,9 | 3,839,5 | 6,014,8 | 2,350,4 | 4,607,9 | 4,416,4 | 24,675,5 |
| | Revised. 1892-93 | 136,8 | 697,9 | 2,310,0 | | 475,0 | 3,855,0 | 5,962,5 | 2,356,8 | 4,599,3 | 4,464,3 | 24,857,6 |
| | Accounts. 1892-93 | 139,0 | 695,0 | 2,267,7 | | 473,0 | 3,849,6 | 5,927,4 | 2,342,7 | 4,651,1 | 4,559,8 | 24,905,3 |

## Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

### I.—Land Revenue—*continued.*

16. The receipts under this head exceeded by 939,5, those of the year 1891-92 in which there was a falling off in Madras owing to the prevailing scarcity. During 1892-93 there was a large recovery of arrears in Madras, this Province alone accounting for 700,4 out of the total excess of 939,5, and there was also an improvement in Burma (125,7) chiefly in miscellaneous receipts in Upper Burma and in Bombay (114,2), where both Ordinary Revenue and Assessments of Alienated Lands showed a considerable improvement. As compared with the Budget Estimate, the actuals showed an increase of 229,8, of which *Ordinary Land Revenue Collections* account for 102,2, and the *Assessment of Alienated Lands* in Bombay for 71,8; the rest of the improvement occurring in Fisheries in Lower Burma, Nazarana receipts in the Punjab, and other miscellaneous items.

17. Under *Ordinary Land Revenue* the chief item of improvement over the Budget was an increase of 84,7 in Lower Burma due to the settlement operations in Thongwa and Amherst Districts having brought an additional area of about 300,000 acres under assessment, to the rates having been enhanced from July 1892 in certain circles of the Pegu District, and to the full rate of assessment having been imposed, under orders issued during the year, upon culturable land left fallow by the owners without satisfactory reason. In Bombay there was an increase of 65,5 due to the introduction of Revised Survey Rates in Khandesh, to the postponement of revenue payable in 1891-92 owing to scarcity in Belgaum and Bijapur, which was paid this year, to the revision of settlements in several taluks in Shikarpur, and to a special receipt of 6,9 on account of sale proceeds of land on the Esplanade. In Madras there was an increase of 39,0, due to increased collection of arrears on account of the previous year. In India there was an improvement of 5,8, chiefly in Ajmere, where there was scarcity and distress in 1891-92, and in Assam of 4,7, due mainly to extension of cultivation. In Bengal there was a net improvement of 7,9 due to increased collections from Government estates, counterbalanced by a deficiency of 37,6 in the collection of fixed Revenue, chiefly in the districts of Purneah, Shahabad, Faridpur and Midnapore. On the other hand, the actuals fell short of the Budget by 82,8 in the North-Western Provinces and Oudh, owing to heavy floods in the Azamgarh District; to remissions and abatement of land revenue on deteriorated lands and in villages which had suffered from hail in the districts of Dehra Dun, Etawah, Banda, Cawnpore, and Jalaun: and to the non-realization, to their full extent, of the arrears of 1891-92. In the Punjab there was a deficiency of 22,8 as compared with the Budget, owing to delay in the introduction of revised assessments in the Lahore District and to remissions and suspensions rendered necessary by a bad harvest. In both these Provinces, however, the receipts exceeded those of 1891-92.

18. As compared with the Revised Estimate, the accounts under this head showed only a difference of 9,0 in the total, although there were larger variations in some of the Provinces. In Upper Burma the forecasts of the Revenue Officers were too sanguine; in the North-Western Provinces the anticipation that some of the deficiency in February would be made up in March was not realized; while in Bombay some advance collections caused an excess over the Revised Estimate.

19. Under *Assessment of Alienated Lands less Quit Rents*, the increase of 71,8 in Bombay was due to the introduction of Revised Survey Rates.

20. Under *Sale of Proprietary Right, Sale of Waste Lands, and Receipts for improvement of Government Estates*, there was an increase of 3,0 in the Punjab, due chiefly to a special credit of 2,9 in connection with lands on the Sohág and Para Canal, in the Montgomery District. The actuals of 1891-92 in Bengal included a special receipt of 8,1 on account of the sale-proceeds of leases under the new waste land lease rules.

21. Under *Fisheries and Miscellaneous receipts*, there was an improvement over the Budget Estimate of 3,7 in India, chiefly on account of grazing fees in Baluchistan, which show a progressing increase, and of 1,9 in the Central Provinces, due partly to larger receipts from quarries in the Saugor District. In Upper Burma the receipts exceeded those of 1891-92 by 72,5, the improvement being chiefly in the Thathameda tax and the receipts from Petroleum wells; but they fell short of the Revised Estimate by 30,6 owing to the non-realization of 40,0, due from the Ruby Mines Company. In Lower Burma there was an increase of 14,3 over the Budget, chiefly owing to better receipts from Fisheries, especially in the Mergui and Henzada Districts. In Assam there was an improvement of 2,9 in House-tax collections and in Fisheries; in Bengal an increase of 2,6, due to larger receipts from sale proceeds of trees, and from grazing collections in Jalpiguri; and in Madras an increase of 10,4 in arrear collections. In the Punjab the receipts under this head were less than in 1891-92 by 20,1. The difference occurred in the receipts connected with the Chenab colonization scheme, the sale proceeds of waste lands being 36,8 less and Nazarana and recoveries on account of cost of Survey 13,5 and 3,9 respectively more than in the preceding year. The Budget appears to have taken no account of these receipts, which explains the increase over the Budget of 25,9. The accounts of 1892-93 also include 2,1 for Judicial Record Fees which was entered in the Budget under *XVIA—Law and Justice, Courts of Law.*

22. Under *Land Revenue due to Irrigation* the increase over the previous year was chiefly due to the fact that the Revenue fell off in 1891-92, owing to large remissions granted in Madras on account of the unfavourable season and to an insufficient supply of water in the canals in Sind.

## Section A.—PRINCIPAL HEADS OF REVENUE—*continued*

## I.—Land Revenue—*concluded.*

23. The following statements A and B give the usual particulars regarding the distribution of Land Revenue between the Imperial and the Provincial Governments:—

*A.—Transactions affecting the Distribution of Land Revenue in 1892-93.*

| Provinces. | Credits + Debits − to Provincial. | | | | |
|---|---|---|---|---|---|
| | Original Assignments under contract. | Subsequent Recurring Transfers. | Special Transfers. | Miscellaneous Adjustments | Total Adjustments. |
| Central Provinces | +220,5 | ... | ... | ... | +220,5 |
| Burma | +414,3 | ... | ... | ... | +414,3 |
| Assam | −112,7 | ... | ... | ... | −112,7 |
| Bengal | −143,9 | +6,5 | +2,8 | ... | −134,6 |
| North-Western Provinces and Oudh | −250,6 | ... | ... | ... | −250,6 |
| Punjab | +348,5 | ... | +3 | ... | +348,8 |
| Madras | +325,4 | ... | ... | +5,5 | +330,9 |
| Bombay | +771,4 | −9 | +5,0 | ... | +775,5 |

*B.—Distribution of the Land Revenue in 1892-93.*

| Provinces. | Total Revenues. | Proportion assigned to Provincial Governments. | Provincial Share | Special adjustments noted above. | Revised share. | Land Revenue not included in the Division. | | | Distribution of the Land Revenue. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Impl. | Prov. | Local. | Impl. | Prov. | Local. | Total. |
| Central Provinces | 695,0 | One-fourth | 173,7 | +220,5 | 394,2 | ... | ... | ... | 300,8 | 394,2 | ... | 695,0 |
| Burma | 1,603,8 | One-fourth | 401,0 | +414,3 | 815,3 | 662,2 | ... | 1,6 | 1,450,8 | 815,3 | 1,6 | 2,267,7 |
| Assam | 473,0 | Whole | 473,0 | −112,7 | 360,3 | ... | ... | ... | 112,7 | 360,3 | ... | 473,0 |
| Bengal | 3,802,2 | One-fourth | 950,5 | −134,6 | 815,9 | ... | 47,4 | ... | 2,986,3 | 863,3 | ... | 3,849,6 |
| N.-W. Provinces and Oudh | 5,984,6 | One-fourth | 1,496,2 | −250,6 | 1,245,6 | ... | 57,3 | 3,0 | 4,739,0 | 1,302,9 | 3,0 | 6,044,9 |
| Punjab | 2,353,2 | One-fourth | 588,3 | +348,8 | 937,1 | ... | ... | 3,2 | 1,416,1 | 937,1 | 3,2 | 2,356,4 |
| Madras | 5,049,9 | One-fourth | 1,262,4 | +330,9 | 1,593,3 | ... | ... | 108,0 | 3,456,6 | 1,593,3 | 108,0 | 5,157,9 |
| Bombay | 3,653,2 | One-fourth | 913,3 | +775,5 | 1,688,8 | ... | 974,7 | 16,3 | 1,964,3 | 2,063,5 | 16,3 | 4,644,1 |

24 The details of the transfers are given below:—

### BENGAL.

#### Recurring transfers.

*From Imperial to Provincial.*

| | | |
|---|---|---|
| Expenditure on Hidglee Tidal Canal | 3,8 | |
| *Less*—Interest payable by Provincial Government | *1,8* | |
| | | 2,0 |
| Charges for Imperial buildings transferred to Districts Boards | | 4,5 |
| Total | | 6,5 |

#### Special transfers.

*From Imperial to Provincial.*

| | |
|---|---|
| Honorarium to Mr. S. Kilby, Salt Department | 3,7 |
| *Deduct*— | |
| *From Provincial to Imperial.* | |
| One-half per cent. of the net earnings of the Tirhoot State Railway | *,9* |
| | 2,8 |

This deduction will be reversed in 1893-94, the orders cancelling it having been received too late for correction of the Finance and Revenue Accounts of 1892-93.

### PUNJAB.

#### Special transfers.

*From Imperial to Provincial.*

| | |
|---|---|
| Contribution towards cost of water-supply at the Dunera encamping ground on the Pathankote-Dalhousie Road | 3 |

## Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

### BOMBAY.

#### Recurring transfers.

*From Imperial to Provincial.*

| | | |
|---|---|---|
| Contribution for preparation of Price-Currents . . . . . | 1 | |
| *From Provincial to Imperial.* | | |
| Interest on Imperial expenditure on the Hyderabad-Umarkot Railway . . | 1,0 | |
| | | —9 |

#### Special transfers.

*From Imperial to Provincial.*

| | |
|---|---|
| Expenditure on the Survey of the River Indus . . . . . | 1,4 |
| Moiety of the cost of the Special Commission to enquire into the working of the Deccan Agriculturists' Relief Act . . . . . | 2,5 |
| Sale proceeds of land on the Esplanade, Bombay . . . . . | 1,1 |
| | 5,0 |

## II.—Opium.

| 1891-92. Accounts. | | | Budget. | | 1892-93. Revised. | | Accounts. | |
|---|---|---|---|---|---|---|---|---|
| 5,949,7 | | Sale of Bengal Opium . . . . | 5,670,0 | | 6,091,6 | | 6,093,3 | |
| 1,839,3 | | Bombay Opium Pass Fees . . . | 1,746,0 | | 1,645,0 | | 1,670,7 | |
| | | Excise Opium— | | | | | | |
| 2 | | India . . . . . | 3 | | 2 | | 2 | |
| 23,5 | | Central Provinces . . . | 22,0 | | 23,1 | | 22,8 | |
| 2,8 | | Burma { Upper . . . | 3.3 | | 2,4 | | 2,3 | |
| 38,3 | | Burma { Lower . . . | 35.3 | | 46,0 | | 46,0 | |
| 39,7 | | Assam . . . . . | 39.1 | | 38,5 | | 38,7 | |
| 58,6 | | Bengal . . . . . | 56,8 | | 57,4 | | 56,5 | |
| 47,8 | | North-Western Provinces and Oudh | 49,7 | | 50,2 | | 51,5 | |
| 3,9 | | Punjab . . . . . | 3,0 | | 2,9 | | 3,3 | |
| 213,8 | | | | 209.5 | | 220,7 | | 221,3 |
| 9,6 | | Miscellaneous . . . . . | | 9.1 | | 9,2 | | 7,9 |
| 8,012,4 | | TOTAL . | | 7,634,6 | | 7,966,5 | | 7,993,2 |

25. The receipts from the sale of Bengal opium exceeded the estimate and the actuals of the previous year by 423,3 and 143,6, respectively. The Budget calculated upon the sale of 54,000 chests at ₹1,050 per chest, but owing to an unfavorable crop the total sales had to be reduced to 48,852 chests. The average price realised (₹1,247 a chest) was, however, considerably in excess of the estimated price, (₹1,050) and the increased receipts from this cause more than met the reduction in the quantity sold. In 1891-92 Bombay opium was exported to an unusually large amount; a large stock accordingly remained in hand in China at the end of the year, and a smaller quantity was required for export in 1892-93. Under *Excise Opium* there was an improvement of 10,7 in Lower Burma attributable to the suppression of smuggling, to increased consumption of the raw article following the stoppage of the sale of all noxious preparations therefrom, and to the consumers having laid in larger supplies in anticipation of the imposition of restrictive measures. In the North-Western Provinces and Oudh the increase was due to stoppage of smuggling and to a good harvest. The deterioration in Upper Burma was caused by large imports of foreign opium.

26. The following table gives the usual statistics for the last ten years of the produce and sales in Bengal and the exports from Bombay. The season in Bengal was an exceptionally bad one, the produce having been the lowest on record :—

| Year. | BENGAL. | | | | | | BOMBAY. | | |
|---|---|---|---|---|---|---|---|---|---|
| | Produce of season. For export. | For Excise. | Total. | Chests sold. | Average price per Chest. | Total price. | Chests. | Rate. | Amount. |
| | Chests. | Chests. | Chests. | | ₹ | ₹ | | ₹ | ₹ |
| 1882-83 . . | 51,697 | 3,965 | 55,662 | 56,400 | 1,222 | 6,890,5 | 36,327 | 700 & 650 | 2,395,6 |
| 1883-84 . . | 38,214 | 4,318 | 42,532 | 54,400 | 1,250 | 6,803,7 | 38,586 | 650 | 2,508,5 |
| 1884-85 . . | 65,993 | 7,008 | 73,001 | 46,698 | 1,296 | 6,052,0 | 39,039 | 650 | 2,537,9 |
| 1885-86 . . | 64 925 | 5,144 | 70,069 | 50,994 | 1,235 | 6,296,0 | 37,677 | 650 | 2,449,0 |
| 1886-87 . . | 64,500 | 3,928 | 68,428 | 54,750 | 1,123 | 6,147,0 | 39,745½ | 650 | 2,583,4 |
| 1887-88 . . | 57,500 | 4,034 | 61,534 | 57,000 | 1,059 | 6,038,0 | 34,884½ | 650 | 2,267,5 |
| 1888-89 . . | 69,500 | 3,259 | 72,759 | 57,000 | 1,120 | 6,384,0 | 30,222½ | 650 | 1,964,5 |
| 1889-90 . . | 38,305 | 4,417 | 42,722 | 57,000* | 1,136 | 6,473,6 | 29,029 | 650 | 1,886,9 |
| 1890-91 . | 44,760 | 7,063 | 51,823 | 57,000 | 1,037 | 5,912,9 | 28,591 | 650 & 600 | 1,749,3 |
| 1891-92 . . | 44,522 | 4,371 | 48,893 | 56,250 | 1,058 | 5,949,7 | 30,654½ | 600 | 1,839,3 |
| 1892-93, Budget . | | | | 54,000 | 1,050 | 5,670,0 | 29,100 | 600 | 1,746,0 |
| 1892-93, Revised . | | | | 48,852 | 1,247 | 6,091,6 | 27,417 | 600 | 1,645,0 |
| 1892-93, Actuals . | 33,679 | 5,004 | 38,683 | 48,852 | 1,247 | 6,093,3 | 27,845½ | 600 | 1,670,7 |

* Excluding 27 chests issued to the Excise Department.

## Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

### III.—Salt.

| | | | India. | Burma. | | Bengal. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Upper. | Lower. | | | | |
| Sale of Government Salt. | Accounts | 1891-92 | 128,3 | ... | ... | ... | 275,5 | 45,2 | 449,0 |
| | Budget | 1892-93 | 121,1 | ... | ... | ... | 294,4 | 44,5 | 460,0 |
| | Revised | | 133,1 | ... | ... | ... | 328,4 | 46,2 | 507,7 |
| | Accounts | | 101,6 | ... | ... | ... | 34,9 | 47,3 | 183,8 |
| Excise on Local Manufacture. | Accounts | 1891-92 | 1,824,9 | 1,7 | 23,4 | ... | 1,484,8 | 2,259,1 | 5,593,9 |
| | Budget | 1892-93 | 1,841,5 | 1,7 | 20,0 | ... | 1,400,6 | 2,227,5 | 5,491,3 |
| | Revised | | 1,968,3 | 1,7 | 18,5 | ... | 1,404,3 | 2,109,4 | 5,502,2 |
| | Accounts | | 1,998,6 | 1,5 | 18,5 | ... | 1,668,4 | 2,130,2 | 5,817,2 |
| Duty on Imported Salt. | Accounts | 1891-92 | ... | ... | 135,9 | 2,393,4 | 7 | 15,0 | 2,545,0 |
| | Budget | 1892-93 | ... | ... | 153,0 | 2,387,0 | 4 | 1,6 | 2,542,0 |
| | Revised | | ... | ... | 136,5 | 2,376,0 | 7 | 74,0 | 2,587,2 |
| | Accounts | | ... | ... | 142,2 | 2,401,7 | 8 | 59,2 | 2,603,9 |
| Miscellaneous | Accounts | 1891-92 | 18,0 | ... | ... | 11,1 | 11,9 | 7,3 | 48,3 |
| | Budget | 1892-93 | 17,4 | ... | ... | 13,0 | 14,6 | 6,4 | 51,4 |
| | Revised | | 18,6 | ... | ... | 9,0 | 16,6 | 7,3 | 51,5 |
| | Accounts | | 17,9 | ... | ... | 8,4 | 17,1 | 7,8 | 51,2 |
| Total | Accounts | 1891-92 | 1,971,2 | 161,0 | | 2,404,5 | 1,772,9 | 2,326,6 | 8,636,2 |
| | Budget | 1892-93 | 1,980,0 | 174,7 | | 2,400,0 | 1,710,0 | 2,280,0 | 8,544,7 |
| | Revised | | 2,120,0 | 156,7 | | 2,385,0 | 1,750,0 | 2,236,9 | 8,648,6 |
| | Accounts | | 2,118,1 | 162,2 | | 2,410,1 | 1,721,2 | 2,244,5 | 8,656,1 |

27. The actuals for the past five years, during which no change in the rates of duty has occurred, have been as follows:—

| | India. | Burma. | Bengal. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|
| 1888-89 | 1,852,0 | 30,9 | 2,281,7 | 1,649,9 | 1,861,1 | 7,675,6 |
| 1889-90 | 1,959,2 | 132,0 | 2,270,7 | 1,756,8 | 2,069,0 | 8,187,7 |
| 1890-91 | 1,930,5 | 158,8 | 2,319,5 | 1,951,8 | 2,162,8 | 8,523,4 |
| 1891-92 | 1,971,2 | 161,0 | 2,404,5 | 1,772,9 | 2,326,6 | 8,636,2 |
| 1892-93 | 2,118,1 | 162,2 | 2,410,1 | 1,721,2 | 2,244,5 | 8,656,1 |

There is again a slight improvement on the whole; but the rate of improvement is gradually diminishing.

28. As compared with the Budget, there is an improvement of 111,4, mainly the outcome of an increase of 138,1 in India and a decrease of 35,5 in Bombay.

29. Changes either of administration or of classification have occurred during 1892-93, which vitiate a comparison of the results under minor heads in some of the Provinces. Thus in *Bombay* some portion of the duty hitherto collected as Excise duty has, in consequence of the termination of the Anglo-Portuguese Treaty, been transferred to duty on imported salt, as it is now collected as Customs duty at frontier stations. In *India* and *Madras* changes in classification have led to transfers of Revenue between the first two heads. In the former the receipts from the Kohat mines and the Government share of the Mundi Revenue, amounting in 1892-93 to 31,5 and in Madras the duty on Government salt, are now very properly classified as Excise duty instead of being included under the sale proceeds of Government salt.

30. Allowing for these changes the only points requiring notice are mentioned below. In *India* there was an improvement on the original estimate under sale of Government salt, of 12,0 due to increased demand for Sambhar salt under the through traffic system, and under Excise duty of 125,6 ascribable to larger sales of Sambhar as well as of the Punjab mines rock salt. In *Burma* the falling off in the receipts under Excise duty was due to the inability of the locally manufactured salt to compete with imported salt, the revenue from which was, however, adversely affected by larger importations of *ngapi* which led to the failure of the estimate. In *Bengal* the revenue from duty on imported salt is steadily progressing. The Budget counted on an increase of 11,0 over the Revised Estimate of the previous year, and the actuals exceeded the Budget by 14,7. The Revised Estimate was framed in view of the low realisations during the first 11 months, but the deficiency was more than counterbalanced by unusually heavy receipts in March. In *Madras*, there was a slight fall in the total sales of Government salt, the demand for the salt of the Pandraka factory in the Hyderabad markets having been less than was anticipated. Leaving out of account the duty on Government salt transferred from the first head the receipts from excise duty showed an advance of 18,1 over the estimate, due to the high price of Government paper, which prevailed during the greater part of the year, having led to an increase in the cash

## Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

### III.—Salt—*continued.*

sales and a diminution of sales under the credit system. This cause operated in a higher degree during 1891-92 in which the receipts were considerably higher. The increase under Miscellaneous arose from the higher rates of cess levied on Excise factories, so as to cover the large outstanding balances of the previous year and the expenditure on licensees' works incurred by Government during the year. In *Bombay* the Excise and Customs duty taken together show a falling off, the collections in 1891-92 having bee n exceptionally high.

### IV.—Stamps.

| | | India. | Central Provinces. | Burma. Upper | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Court-fee Stamps | Accounts 1891-92 | 26,2 | 121,9 | 17,4 | 63,4 | 59,1 | 1,095,0 | 520,3 | 264,3 | 416,6 | 303,5 | 2,887,7 |
| | Budget 1892-93 | 29,1 | 116,9 | 18,5 | 63,0 | 61,7 | 1,009,2 | 517,0 | 261,7 | 403,0 | 303,0 | 2,843,1 |
| | Revised 1892-93 | 29,7 | 118,6 | 19,6 | 77,4 | 58,9 | 1,119,0 | 538,4 | 262,4 | 451,0 | 329,4 | 3,004,4 |
| | Accounts 1892-93 | 29,6 | 119,4 | 19,5 | 76,2 | 57,1 | 1,119,4 | 541,0 | 256,7 | 454,3 | 322,2 | 2,995,4 |
| Commercial and other Stamps. | Accounts 1891-92 | 21,4 | 46,7 | 6,6 | 42,9 | 22,7 | 406,2 | 170,8 | 138,3 | 250,2 | 191,5 | 1,297,3 |
| | Budget 1892-93 | 23,4 | 57,6 | 6,6 | 41,0 | 22,9 | 408,0 | 169,3 | 139,0 | 248,5 | 190,0 | 1,306,3 |
| | Revised 1892-93 | 23,8 | 47,8 | 8,5 | 50,7 | 22,7 | 430,0 | 173,5 | 145,8 | 278,4 | 192,0 | 1,373,2 |
| | Accounts 1892-93 | 22,6 | 49,1 | 8,8 | 48,4 | 24,1 | 431,5 | 172,3 | 149,3 | 271,5 | 196,6 | 1,374 2 |
| Fines and Penalties and Miscellaneous. | Accounts 1891-92 | 5 | 9 | 7 | 1,4 | 3 | 8,8 | 2,4 | 4,3 | 8,0 | 49,8 | 77,1 |
| | Budget 1892-93 | 3 | 5 | 6 | 1,3 | 4 | 12,8 | 2,0 | 4,3 | 8,5 | 49,5 | 80,2 |
| | Revised 1892-93 | 3 | 5 | 9 | 1,9 | 4 | 6,0 | 2,1 | 4,3 | 10,6 | 53,6 | 80,6 |
| | Accounts 1892-93 | 5 | 5 | 9 | 1,7 | 3 | 3,7 | 2,0 | 4,4 | 10,6 | 54,3 | 78,9 |
| Total | Accounts 1891-92 | 48,1 | 169,5 | 132,4 | | 82,1 | 1,510,0 | 693.5 | 406,9 | 674,8 | 544,8 | 4,262,1 |
| | Budget 1892-93 | 52,8 | 175,0 | 131,0 | | 85,0 | 1,490,0 | 688,3 | 405,0 | 660,0 | 542,5 | 4,229,6 |
| | Revised 1892-93 | 53,8 | 166,9 | 159,0 | | 82,0 | 1,555,0 | 714,0 | 412,5 | 740,0 | 575,0 | 4,458,2 |
| | Accounts 1892-93 | 52,7 | 169,0 | 155.5 | | 81,5 | 1,554,6 | 715,3 | 410,4 | 736,4 | 573,1 | 4,448,5 |

31. The revenue under this head showed, as usual, more or less, improvement in almost all the provinces. The actuals of 1892-93 exceeded those of the preceding year by 186,4 and the estimate by 218,9. To these figures Court-fees contributed 107,7. and 152,3 and commercial stamps 76,9 and 67,9 respectively. The Court-fee Revenue is of a very elastic nature and in most of the provinces in which an improvement occurred sufficient allowance for this was not made in the estimates. In Madras, however, the establishment of additional Courts of Law contributed to the improvement in the receipts, while in Bombay the advance was largely due to a special receipt of 12,7 as probate duty on the estate of a Parsi millionaire. The decline in Assam of 4,6 was due to decrease in litigation caused by an unfavorable season and scarcity in Sylhet, which contributes the bulk of the revenue in this province. The increase under *Sale of commercial and other stamps* was pretty general, the largest improvements occurring in Bengal and Madras. In the Central Provinces the deterioration compared with the estimate is only nominal. The estimate provided 12,2 on account of revenue from the sale of Forest stamps, but receipts from these were credited in the accounts to IX.—Forest. Neglecting the effects of this change in classification there was an improvement on the Estimate.

### V.—Excise.

| | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| License and distillery. fees and duties for the sale of liquors and drugs. | Accounts. 1891-92 | 91,1 | 229,9 | 38,1 | 249,1 | 97,2 | 945,0 | 465,7 | 169,6 | 1,171,0 | 905,3 | 4,362,0 |
| | Budget 1892-93 | 90,6 | 229,0 | 38,7 | 249,2 | 94,3 | 931,0 | 464,1 | 178,8 | 1,197,9 | 890,0 | 4,363,6 |
| | Revised 1892-93 | 101,4 | 230,1 | 47,3 | 257,5 | 103,9 | 976,0 | 488,6 | 176,9 | 1,153,0 | 918,3 | 4,453,0 |
| | Accounts. 1892-93 | 102,1 | 229,0 | 47,9 | 264,1 | 100,0 | 997,5 | 487,1 | 173,0 | 1,167,0 | 910,2 | 4,477,9 |
| Opium | Accounts. 1891-92 | 1,4 | 46,0 | 9,9 | 127,5 | 163,0 | 167,5 | 57,7 | 13,5 | 39,0 | 111,5 | 737,0 |
| | Budget 1892-93 | 2,4 | 44,0 | 10,3 | 117,3 | 160,6 | 163,0 | 60,0 | 10,9 | 34,6 | 115,4 | 718,5 |
| | Revised 1892-93 | 2,1 | 45,0 | 7,6 | 152,4 | 158,0 | 164,0 | 60,6 | 7,9 | 34,0 | 103,6 | 735,2 |
| | Accounts. 1892-93 | 2,2 | 44,5 | 8,0 | 154,6 | 158,7 | 160,9 | 62,1 | 9,0 | 40,3 | 107,5 | 747,8 |
| Other Receipts | Accounts. 1891-92 | 1,1 | 1,5 | 1 | 1 | 1 | 9 | 9 | 8 | 4,0 | 8,7 | 18,2 |
| | Budget 1892-93 | 5 | 2,0 | 2 | 1 | 1 | 1,0 | 9 | 2 | 7,5 | 7,8 | 20,3 |
| | Revised 1892-93 | 5 | 1,4 | 1 | 1 | 1 | 1,0 | 8 | 3 | 3,0 | 8,1 | 15,4 |
| | Accounts. 1892-93 | 6 | 2,1 | 1 | ... | ... | 1,1 | 7 | 3 | 3.9 | 8,0 | 16,8 |
| Total | Accounts. 1891-92 | 93,6 | 277,4 | 424,8 | | 260,3 | 1,113,4 | 524,3 | 183,9 | 1,214,0 | 1,025,5 | 5,117,2 |
| | Budget 1892-93 | 93,5 | 275,0 | 415,8 | | 255,0 | 1,095,0 | 525,0 | 189,9 | 1,240,0 | 1,013,2 | 5,102,4 |
| | Revised 1892-93 | 104,0 | 276,5 | 465,0 | | 262,0 | 1,141,0 | 550,0 | 185,1 | 1,190,0 | 1,030,0 | 5,203,6 |
| | Accounts. 1892-93 | 104,9 | 275,6 | 474,7 | | 258,7 | 1,159,5 | 549,9 | 182,3 | 1,211,2 | 1,025,7 | 5,242,5 |

## Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

### V.—Excise—*continued.*

32. Except a fall of 1,6 in Assam, 1,6 in the Punjab and 2,8 in Madras, due in all cases to temporary causes, the Excise revenue showed an advance in all the provinces, the total increase over the actuals of the preceding year having been 125,3. The estimate of the year was also exceeded by 140,1.

33. In *India* the improvement under license and distillery fees resulted partly from the growth of revenue in Baluchistan, and partly from the enhancement of the rate of still-head duty from R3-5 to R4 per gallon in Bangalore. In the *Central Provinces* the revenue was swelled in 1891-92 by advance collections in some of the districts. The estimate for *Lower Burma*, which was based on the actuals of the previous year, was cautiously framed, as it was expected that the introduction of restrictive measures then in contemplation would diminish the revenue. The prohibition of the sale of noxious preparations of opium and their consumption in the shops operated to diminish the revenue from opium license-fees by 6,5, which, however, was more than counterbalanced by an increase in the license-fees, for sale of foreign liquor and tari, distillery fees and duty on Madras liquor. In *Upper Burma* the increase under *License and Distillery fees and Duties* is attributed to larger sales from the Mandalay distilleries in consequence of the closing of the Rangoon distillery. The decline in receipts from excise opium was due to larger importations of foreign opium. In *Assam* the estimate anticipated a considerable falling off in the revenue from license and distillery fees consequent on the failure of the ganja crop in Rajshahi, whence Assam obtains its supply; the actuals however turned out better. *Bengal* as in the previous year showed the greatest increase: the actuals for 1891-92 were exceeded by 46,1 and the estimate by 64,5. The improvement was chiefly under License fees for sale of liquors and drugs other than opium and under still-head duty. In the *North-Western-Provinces and Oudh* the increase is almost entirely under still-head duty and is due to enhancement of rates and the introduction of differential rates of still-head duty in lieu of uniform rates. In the *Punjab*, the Budget counted on the normal improvement in the revenue derived from license and distillery fees, but owing to the extraordinary unhealthiness which prevailed during the latter half of 1892-93, only a portion of the improvement was realized. The variations under Opium arose chiefly from the inclusion in the actuals for 1891-92 and in the estimates, of the duty on Malwa opium imported into the Native States in the Punjab, the repayments to the Native States having been charged to Refunds, whereas in the accounts for 1892-93 the net revenue only has been credited. In *Madras* the decline in receipts from license and distillery fees was caused by a falling off in the realisations from excise duty on country spirits and rentals owing to an unfavorable season. The improvement under Opium has accrued from an increase in the transport duty on imported opium. The decline in Other Receipts was owing to the revenue from fines having been less than anticipated. In *Bombay* the estimate was cautiously framed in anticipation of bad harvests in some districts checking the consumption of liquor. The Revised was raised a little too high with reference to the comparatively large receipts during the earlier months, which however were not maintained throughout.

### VI.—Provincial Rates.

| | | | India. | Central Provinces. | Burma, Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| District and Local Rates and Cesses. | Accounts | 1891-92 | 1,8 | ... | 99,8 | 54,8 | ... | 451,2 | 217,6 | 453,2 | 266,8 | 1,545,2 |
| | Budget | 1892-93 | 1,4 | ... | 93,3 | 54,7 | ... | 451,4 | 218,9 | 490,6 | 268,0 | 1,578,3 |
| | Revised | 1892-93 | 1,4 | ... | 100,0 | 55,7 | ... | 451,7 | 219,6 | 498,9 | 264,0 | 1,591,3 |
| | Accounts | 1892-93 | 2,1 | ... | 102,1 | 55,0 | ... | 450,7 | 221,4 | 515,8 | 265,5 | 1,612,6 |
| Village Service, Patwari and Chowkidari Cesses. | Accounts | 1891-92 | 2,7 | 47,2 | ... | ... | ... | 275,1 | 125,0 | 290,3 | 37,3 | 777,6 |
| | Budget | 1892-93 | 3,0 | 47,2 | ... | ... | ... | 274,2 | 127,1 | 390,8 | 42,0 | 884,3 |
| | Revised | 1892-93 | 3,0 | 47,2 | ... | ... | ... | 277,5 | 127,3 | 390,0 | 38,0 | 883,0 |
| | Accounts | 1892-93 | 3,2 | 45,7 | ... | ... | ... | 276,3 | 128,7 | 390,7 | 36,4 | 881,0 |
| Education Cess | Accounts | 1891-92 | 6 | 15,1 | ... | ... | ... | 14,7 | ... | ... | ... | 30,4 |
| | Budget | 1892-93 | 6 | 14,9 | ... | ... | ... | 14,7 | ... | ... | ... | 30,2 |
| | Revised | 1892-93 | 6 | 14,9 | ... | ... | ... | 14,7 | ... | ... | ... | 30,2 |
| | Accounts | 1892-93 | 6 | 15,1 | ... | ... | ... | 14,7 | ... | ... | ... | 30,4 |
| Road Cess | Accounts | 1891-92 | ... | 16,7 | ... | .. | 398,1 | 4,8 | ... | ... | ... | 419,6 |
| | Budget | 1892-93 | ... | 16,4 | ... | ... | 390,0 | 4,8 | ... | ... | ... | 411,2 |
| | Revised | 1892-93 | ... | 16,5 | ... | ... | 386,0 | 4,8 | ... | ... | ... | 407,3 |
| | Accounts | 1892-93 | ... | 16,7 | ... | ... | 409,5 | 4,8 | ... | ... | ... | 431,0 |
| Public Works Cess. | Accounts | 1891-92 | ... | ... | ... | ... | 408,0 | ... | ... | 5,8 | ... | 413,8 |
| | Budget | 1892-93 | ... | ... | ... | ... | 398,0 | ... | .. | 5,9 | ... | 403,9 |
| | Revised | 1892-93 | ... | ... | ... | ... | 413,0 | ... | ... | 6,1 | ... | 419,1 |
| | Accounts | 1892-93 | ... | ... | ... | ... | 419,5 | ... | ... | 6,2 | ... | 425,7 |
| Famine Insurance, Canals, and Railways. | Accounts | 1891-92 | ... | 14,6 | ... | ... | ... | 170,4 | 54,4 | ... | ... | 239,4 |
| | Budget | 1892-93 | ... | 14,6 | ... | ... | ... | 170,4 | 54,7 | ... | ... | 239,7 |
| | Revised | 1892-93 | ... | 14,6 | ... | ... | ... | 170,5 | 54,9 | ... | ... | 240,0 |
| | Accounts | 1892-93 | ... | 14,8 | ... | ... | ... | 170,0 | 55,3 | ... | ... | 240,1 |

## Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

### VI.—Provincial Rates—*continued.*

| | | India. | Central Provinces. | Burma, Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Rate on Wards' Estates. | Accounts. 1891-92 | ... | 2,6 | ... | ... | 8,0 | ... | 2,0 | ... | ... | 12,6 |
| | Budget. 1892-93 | ... | 2,8 | ... | ... | 6,7 | ... | 1,8 | ... | ... | 11,3 |
| | Revised. 1892-93 | ... | 3,1 | ... | ... | 8,0 | ... | 2,7 | ... | ... | 13,8 |
| | Accounts. 1892-93 | ... | 3,4 | ... | ... | 7,7 | ... | 2,9 | ... | ... | 14,0 |
| District Post Cess | Accounts. 1891-92 | ... | 3,8 | ... | ... | 36,5 | 3,7 | ... | ... | ... | 44,0 |
| | Budget. 1892-93 | ... | 3,7 | ... | ... | 37,0 | 3,7 | ... | ... | ... | 44,4 |
| | Revised. 1892-93 | ... | 3,7 | ... | ... | 33,0 | 3,7 | ... | ... | ... | 40,4 |
| | Accounts. 1892-93 | ... | 3,8 | ... | ... | 43,8 | 3,7 | ... | ... | ... | 51,3 |
| Original Rates in Oudh. | Accounts. 1891-92 | ... | ... | ... | ... | ... | 18,4 | ... | ... | ... | 18,4 |
| | Budget. 1892-93 | ... | ... | ... | ... | ... | 18,4 | ... | ... | ... | 18,4 |
| | Revised. 1892-93 | ... | ... | ... | ... | ... | 18,5 | ... | ... | ... | 18,5 |
| | Accounts. 1892-93 | ... | ... | ... | ... | ... | 18,3 | ... | ... | ... | 18,3 |
| Other Miscellaneous Cesses. | Accounts. 1891-92 | 1,8 | ... | ... | ... | ... | ... | ... | ... | ... | 1,8 |
| | Budget. 1892-93 | 1,4 | ... | ... | ... | ... | ... | ... | ... | ... | 1,4 |
| | Revised. 1892-93 | 1,7 | ... | ... | ... | ... | ... | 4 | ... | ... | 2,1 |
| | Accounts. 1892-93 | 1,5 | ... | ... | ... | ... | ... | 6 | ... | ... | 2,1 |
| Total | Accounts. 1891-92 | 6,9 | 100,0 | 99,8 | 54,8 | 850,6 | 938,3 | 399,0 | 749,3 | 304,1 | 3,502,8 |
| | Budget. 1892-93 | 6,4 | 99,6 | 93,3 | 54,7 | 831,7 | 937,6 | 402,5 | 887,3 | 310,0 | 3,623,1 |
| | Revised. 1892-93 | 6,7 | 100,0 | 100,0 | 55,7 | 840,0 | 941,4 | 404,9 | 895,0 | 302,0 | 3,645,7 |
| | Accounts. 1892-93 | 7,4 | 99,5 | 102,1 | 55,0 | 880,5 | 938,5 | 408,9 | 912,7 | 301,9 | 3,706,5 |

34. The total receipts under this head show an improvement of 83,4 over the Budget, of which 48,8 occurred in Bengal, 25,4 in Madras, and 8,8 in Lower Burma. *Bombay* showed a falling-off of 8,1, In other provinces the actuals corresponded closely with the estimate. In *Bengal* the increase occurred chiefly under road-cess and public works cess in consequence of revaluations. In *Madras* the increase as compared with the Budget is accounted for by the normal growth of the revenue; the collections in 1891-92 were abnormally low owing to the scarcity which prevailed in several districts. In *Burma* the improvement under this head followed that in the land revenue collections. In *Bombay* the estimate anticipated an advance upon the good results of 1891-92, which was however not realised.

### VII.—Customs.

| | | Burma, Lower. | Bengal. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|
| Sea Customs: Import Duties | Accounts. 1891-92 | 95,2 | 280,9 | 121,5 | 298,9 | 796,5 |
| | Budget. 1892-93 | 105,8 | 276,3 | 123,7 | 306,0 | 811,8 |
| | Revised. 1892-93 | 100,0 | 305,0 | 121,0 | 303,6 | 829,6 |
| | Accounts. 1892-93 | 113,8 | 310,6 | 116,7 | 303,1 | 844,2 |
| Sea Customs: Export Duties | Accounts. 1891-92 | 596,1 | 224,3 | 34,3 | 27,2 | 881,9 |
| | Budget. 1892-93 | 575,0 | 208,0 | 41,8 | 30,2 | 855,0 |
| | Revised. 1892-93 | 500,0 | 190,0 | 37,0 | 31,5 | 758,5 |
| | Accounts. 1892-93 | 483,6 | 189,7 | 36,9 | 33,1 | 743,3 |
| Land Customs and Miscellaneous | Accounts. 1891-92 | 2,0 | 5,7 | 8,2 | 7,0 | 22,9 |
| | Budget. 1892-93 | 2,1 | 5,7 | 10,8 | 6,4 | 25,0 |
| | Revised. 1892-93 | 2,2 | 5,0 | 12,0 | 9,5 | 28,7 |
| | Accounts. 1892-93 | 2,6 | 5,1 | 12,8 | 9,6 | 30,1 |
| Total | Accounts. 1891-92 | 693,3 | 510,9 | 164,0 | 333,1 | 1,701,3 |
| | Budget. 1892-93 | 682,9 | 490,0 | 176,3 | 342,6 | 1,691,8 |
| | Revised. 1892-93 | 602,2 | 500,0 | 170,0 | 344,6 | 1,616,8 |
| | Accounts. 1892-93 | 600,0 | 505,4 | 166,4 | 345,8 | 1,617,6 |

35. There was a falling off of 74,2 as compared with the Budget, and of 83,7 as compared with the actuals of the previous year. The fall occurred entirely under Export duties, there being a considerable increase from Import duties. In *Burma* and *Bengal* the import duties yielded larger revenues than

## Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

### VII.—Customs—*continued.*

anticipated, owing to an increase in the imports of kerosine-oil, liquor and wines. On the other hand, there was a falling off in the export duties in both the provinces on account of low prices in Europe, aggravated in the case of Burma by combination amongst merchants to keep local prices down, and in that of Bengal by the rice crop having been below the average. The decrease in *Madras* under the first head was due to a decline in the imports of kerosine-oil and Colombo arrack, and under the second to a fall in the exports of rice from Tanjore. There was an advance, however, upon the actuals of the previous year, chiefly in consequence of the collection of duty on the exports of rice to Goa on the termination of the Anglo-Portuguese Treaty. The improvement under the last minor head is attributed partly to the large quantities of rice which paid land customs for shipment at Karikal, which now offers greater facilities for exportation than British Indian Ports, and partly to the confiscation in Madras under the Merchandise Marks Act of piece-goods of the value of 1,2. In *Bombay*, in spite of smaller importations of liquor, and petroleum in Sind, owing, in the former case, to the growing popularity of country spirits from their cheapness, the importations of brandy and whiskey in the presidency proper were large enough to secure an improvement over the previous year. The improvement under export duties was obtained from larger exports of rice to Mauritius, Zanzibar, Mozambique, Aden, Muscat, and Ceylon, which were checked in 1891-92 by the high prices prevailing in Bombay. The increase under the last head was due chiefly to the duties collected in consequence of the termination of the Anglo-Portuguese Treaty.

### VIII.—Assessed Taxes.

| 1891-92. Accounts. | | Budget. | 1891-92. Revised. | Accounts. |
|---|---|---|---|---|
| 217,6 | India | 213,5 | 219,1 | 215,8 |
| 44,4 | Central Provinces | 46,4 | 48,0 | 49,1 |
| 7,9 | Burma { Upper | 7,9 | 8,2 | 8,2 |
| 59,0 | Burma { Lower | 53,5 | 59,0 | 61,2 |
| 22,1 | Assam | 22,1 | 22,8 | 22,6 |
| 430,8 | Bengal | 430,0 | 431,0 | 422,8 |
| 221,9 | N.-W. Provinces and Oudh | 223,0 | 222,5 | 225,6 |
| 119,8 | Punjab | 120,0 | 122,5 | 121,8 |
| 173,6 | Madras | 172,5 | 175,0 | 185,3 |
| 355,7 | Bombay | 356,3 | 375,0 | 373,8 |
| 1,652,8 | TOTAL | 1,645,2 | 1,683,1 | 1,686,2 |

36. The receipts under this head showed an improvement over the Budget Estimate of 41,0; and over the accounts of 1891-92 of 33,4. The improvement was general and is attributed to more careful assessment. The chief items of increase are 7,7 in *Lower Burma*, 12,8 in *Madras*, and 17,5 in *Bombay*. The improvement in the last-mentioned Province occurred chiefly in the tax on surplus profits of Railways and on profits of Companies. In *Bengal* the receipts showed a progressive increase from 1888-89 to 1891-92, but fell off in 1892-93. This is attributed to the figures of 1891-92 having been inflated by arrear collections.

37. As usual the *India* figures include, in addition to the collections made in the districts directly administered by the Government of India, the recoveries in the Non-civil Departments from the salaries of Government officers. The details are given below :—

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 100,3 | Civil Department, India | 96,6 | 101,4 | 97,5 |
| 51,5 | Military Department | 51,5 | 51,2 | 51,0 |
| 49,6 | Public Works Department | 49,0 | 50,2 | 51,1 |
| 2,1 | Marine Department | 2,1 | 2,0 | 1,9 |
| 6,5 | Post Office Department | 6,6 | 6,6 | 6,6 |
| 7,6 | Telegraph Department | 7,7 | 7,7 | 7,7 |
| 217,6 | TOTAL AS ABOVE | 213,5 | 219,1 | 215,8 |

The variations do not call for any special remarks.

## Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

## IX.—Forest Revenue.

| | | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| I | | | | | | | | | | | | | |
| Timber and other produce removed by Government Agency. | Accounts | 1891-92 | 39,3 | 7,6 | 9,4 | 189,6 | 1,4 | 4,2 | 75,3 | 67,2 | 38,8 | 160,1 | 592,9 |
| | Budget | 1892-93 | 37,5 | 9,2 | 17,3 | 181,5 | 5,1 | 5,9 | 77,4 | 69,2 | 45,1 | 192,4 | 640,6 |
| | Revised | 1892-93 | 50,1 | 10,1 | 6,7 | 235,3 | 2,8 | 3,1 | 76,4 | 52,1 | 43,1 | 169,7 | 649,4 |
| | Accounts | 1892-93 | 49,3 | 5,8 | 1,2 | 221,0 | 7 | 2,6 | 63,6 | 52,4 | 33,0 | 161,1 | 590,7 |
| II | | | | | | | | | | | | | |
| Timber and other produce removed by consumers or purchasers. | Accounts | 1891-92 | 9,1 | 123,6 | 117,1 | 61,6 | 26,2 | 69,5 | 91,3 | 29,6 | 124,3 | 155,7 | 808,0 |
| | Budget | 1892-93 | 6,8 | 115,2 | 182,6 | 49,2 | 24,1 | 72,1 | 88,3 | 22,3 | 140,7 | 148,5 | 849,8 |
| | Revised | 1892-93 | 8,3 | 115,2 | 194,7 | 83,6 | 26,0 | 67,7 | 95,1 | 24,7 | 128,6 | 153,6 | 897,5 |
| | Accounts | 1892-93 | 7,3 | 112,9 | 199,5 | 92,3 | 30,1 | 66,9 | 94,9 | 24,5 | 118,1 | 153,7 | 900,2 |
| III | | | | | | | | | | | | | |
| Other Receipts | Accounts | 1891-92 | 2,0 | 4,8 | 6,3 | 34,6 | 6,0 | 5,3 | 6,6 | 5,2 | 6,3 | 12,6 | 89,7 |
| | Budget | 1892-93 | 1,7 | 3,1 | 5,1 | 31,3 | 5,6 | 5,2 | 6,3 | 3,5 | 4,2 | 10,8 | 76,8 |
| | Revised | 1892-93 | 1,6 | 3,4 | 6,1 | 33,1 | 5,5 | 4,2 | 6,0 | 4,4 | 4,7 | 11,7 | 80,7 |
| | Accounts | 1892-93 | 1,7 | 4,4 | 7,0 | 45,0 | 7,5 | 5,0 | 6,7 | 4,4 | 6,6 | 12,1 | 100,4 |
| Total | Accounts | 1891-92 | 50,4 | 136,0 | 418,6 | | 33,6 | 79,0 | 173,2 | 102,0 | 169,4 | 328,4 | 1,490,6 |
| | Budget | 1892-93 | 46,0 | 127,5 | 467,0 | | 34,8 | 83,2 | 172,0 | 95,0 | 190,0 | 351,7 | 1,567,2 |
| | Revised | 1892-93 | 60,0 | 128,7 | 559,5 | | 34,3 | 75,0 | 177,5 | 81,2 | 176,4 | 335,0 | 1,627,6 |
| | Accounts | 1892-93 | 58,3 | 123,1 | 566,0 | | 38,3 | 74,5 | 165,2 | 81,3 | 157,7 | 326,9 | 1,591,3 |

38. The accounts of 1892-93 showed an improvement in the Revenue under this head of 24,1 over the Budget Estimate, and of 100,7 over the accounts of 1891-92. The whole of this improvement is more than accounted for by larger receipts in Lower Burma, where there was an increase of 99,0 over the Budget Estimate, and of 147,4 over the accounts of 1891-92, due to larger sales of timber. In Bengal, Central Provinces, North-Western Provinces and Oudh, Punjab, Madras, and Bombay there was a considerable decline, the reasons for which are explained in detail below. The Revised Estimate of the year also proved too sanguine in Madras, North-Western Provinces and Oudh and Bombay.

39. Under *Timber and other produce removed by Government Agency* there was a total deficiency of 49,9 as compared with the Budget, but this deficiency was more than covered by an increase of 50,4 under *Timber, etc., removed by consumers and purchasers.* The two heads are to a certain extent complementary to each other, the operations of Government agencies contracting and expanding as private agencies are more or less active. Taking the two heads together the special features are noticed below. In India the improvement was mainly due to the sale in London at better prices of larger cargoes of timber from the Andamans, and an increase in the sales of Sandal wood at Coorg. In the Central Provinces the deficiency was due partly to the myrabolams of the previous year's collection not having been sold in consequence of a great fall in prices. In Assam the small improvement was due to the demand for sleepers for the Bengal-Assam Railway. In Lower Burma the large improvement of 39,5 under Head I was due to larger sales in Pegu and a rise in prices in Tenasserim, and that of 43,1 under Head II, was due to a large outturn of teak extracted by Messrs. Macgregor and Co.; to fees for removing bamboos from unreserved forests, which were introduced after the preparation of the Budget; and to enhanced rates for the extraction of Thingum boat hulls. In Bengal the receipts under Head I fell off owing to the closing of the Darjeeling Fuel Depôt and the Julpiguri and Buxa Timber Depôts, while the decrease under Head II was partly due to the check on consumption caused by the introduction of enhanced rates in the Sunderbuns Division. In the North-Western Provinces and Oudh the receipts were less owing to the Rajputana-Malwa Railway having taken over a smaller quantity of sleepers; to the price of sleepers sold to the North-Western Railway not having been credited in the accounts of the year; and to a smaller supply of fuel to the Commissariat Department. In the Punjab the receipts were less owing to general dullness of the market and to the delivery of less fuel than was expected to the North-Western Railway. In Madras the revenue was affected by the scarcity of the previous year, and by the unfavourable season in some districts. In Bombay the large increase anticipated was not realized and the actuals differed but slightly from those of the previous year.

40. Under *Other Receipts* there was an increase of 23,6, of which 13,7 occurred in Lower Burma, and was due to the brisk demand for foreign teak timber; to larger revenue from sawpit licenses; and to an increase in the number of cases compounded by Forest Officers.

## Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

## X.—Registration.

| | | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Beng. | N.-W. P. and Oudh. | Punjab. | Madras | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fees for registering Documents. | Accounts | 1891-92 | 1,7 | 6,7 | 6 | 3,8 | 4,4 | 127,7 | 26,3 | 19,7 | 102,3 | 51,8 | 345,0 |
| | Budget | 1892-93 | 1,7 | 6,5 | 6 | 3,6 | 4,5 | 130,5 | 27,0 | 19,4 | 107,8 | 50,0 | 351,6 |
| | Revised | 1892-93 | 2,0 | 6,9 | 6 | 5,0 | 4,5 | 135,3 | 26,8 | 24,4 | 113,0 | 54,1 | 372,6 |
| | Accounts | 1892-93 | 2,0 | 6,8 | 6 | 5,1 | 4,3 | 137,9 | 27,1 | 24,2 | 111,3 | 55,1 | 374,4 |
| Fees for copies of registered Documents. | Accounts | 1891-92 | 2 | 2,8 | ... | 1 | 1 | 2,3 | 10,0 | 5,2 | 2,9 | 9 | 24,5 |
| | Budget | 1892-93 | 2 | 2,7 | ... | 1 | 1 | 2,2 | 10,2 | 4,9 | 2,7 | 8 | 23,9 |
| | Revised | 1892-93 | 1 | 2,9 | ... | 1 | 1 | 2,2 | 10,2 | 6,5 | 3,2 | 8 | 26,1 |
| | Accounts | 1892-93 | 2 | 2,9 | ... | 1 | 1 | 2,0 | 10,2 | 6,6 | 3,2 | 9 | 26,2 |
| Other Receipts | Accounts | 1891-92 | 1 | 1,6 | ... | 2 | ... | 3,4 | 4,1 | 1,6 | 18,2 | 1,1 | 30,3 |
| | Budget | 1892-93 | 1 | 1,5 | ... | 2 | ... | 3,3 | 4,0 | 1,3 | 5,5 | 8 | 16,7 |
| | Revised | 1892-93 | 1 | 1,4 | ... | 3 | ... | 3,5 | 4,2 | 1,6 | 19,8 | 1,1 | 32,0 |
| | Accounts | 1892-93 | 1 | 1,5 | ... | 3 | ... | 3,5 | 4,0 | 1,6 | 17,4 | 1,1 | 29,5 |
| Total | Accounts | 1891-92 | 2,0 | 11,1 | 4,7 | | 4,5 | 133,4 | 40,4 | 26,5 | 123,4 | 53,8 | 399,8 |
| | Budget | 1892-93 | 2,0 | 10,7 | 4,5 | | 4,6 | 136,0 | 41,2 | 25,6 | 116,0 | 51,6 | 392,2 |
| | Revised | 1892-93 | 2,2 | 11,2 | 6,0 | | 4,6 | 141,0 | 41,2 | 32,5 | 136,0 | 56,0 | 430,7 |
| | Accounts | 1892-93 | 2,3 | 11,2 | 6,1 | | 4,4 | 143,4 | 41,3 | 32,4 | 131,9 | 57,1 | 450,1 |

41. Excepting a slight decline in *Assam* due to scarcity in Sylhet, the receipts under this head show an advance in all the provinces on the actuals for the preceding year as well as upon the Budget Estimate of 1892-93. With the multiplication of sub-registry offices and the progress of the country in education and prosperity, the importance of registration is being more and more appreciated. In *Bombay* the number of registrations increased from 296,057 in 1891-92 to 314,691 in 1892-93. In the *Punjab* a great impetus was given to registration by a decision of the Chief Court giving priority to registered documents over unregistered documents, which has created an impression in the public mind that no deed affecting immovable property is safe unless registered. In *Madras* the striking increase noticeable under Other Receipts proceeded from the recovery of fees on the numerous searches instituted in registration offices in connection with the grant of advances under the Land Improvement Act. It was expected that the receipts from this special source, which merely result from a payment from one pocket into another (see paragraph 47), would fall off, and a low figure was consequently taken in the Budget; but they continued at a high level during the year; and in the Revised an excess over the previous year's figure was anticipated, which was not, however, realized owing to the restrictions imposed latterly by the Government on the grant of loans.

## XI.—Tributes from Native States.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| | Tributes and Contributions of ₹5,000 and over— | | | |
| | India— | | | |
| 16,5 | Oodeypur | 20,0 | 23,5 | 18,5 |
| 9,8 | Jodhpur | 9,8 | 9,8 | 9,8 |
| 40,0 | Jeypur | 40,0 | 40,0 | 40,0 |
| 18,5 | Kotah | 18,5 | 18,5 | 18,5 |
| 12,0 | Boondee | 12,0 | 12,0 | 12,0 |
| 8,0 | Jhallawar | 8,0 | 8,0 | 8,0 |
| 6,6 | Rutlam | 6,6 | 6,6 | 6,6 |
| 10,8 | Nizam (Maharatta Chouth) | 10,8 | 10,8 | 10,8 |
| | Punjab— | | | |
| 10,0 | Mundee | 10,0 | 10,0 | 10,0 |
| 13,1 | Kupurthalla | 13,1 | 13,1 | 13,1 |
| | Madras— | | | |
| 78,3 | Travancore | 78,3 | 78,3 | 78,3 |
| 245,0 | Mysore | 245,0 | 245,0 | 245,0 |
| 20,0 | Cochin | 20,0 | 20,0 | 20,0 |
| | Bombay— | | | |
| 55,4 | Kathiawar | 55,3 | 56,9 | 56,4 |
| 18,7 | Kutch | 18,7 | 18,7 | 18,7 |
| 38,4 | Baroda State | 28,6 | 37,5 | 37,1 |

## Section A.—PRINCIPAL HEADS OF REVENUE—*continued.*

## XI.—Tributes from Native States—*continued.*

| 1891-92. Accounts. | | 1892-93. Budget. | Revised. | Accounts. |
|---|---|---|---|---|
| | CONTRIBUTIONS FOR SPECIAL MILITARY FORCES— | | | |
| | India— | | | |
| 18,2 | Bhopal Levy (Bhopal) | 18,2 | 18,2 | 18,2 |
| 19,2 | Malwa Contingent (Dewas, Jowrah) | 19,2 | 19,2 | 19,2 |
| 11,5 | Erinpura Irregular Force | 11,5 | 11,5 | 11,5 |
| 20,0 | Deolee Irregular Force | 20,0 | 20,0 | 20,0 |
| 3,4 | Malwa Bheel Corps | 3,4 | 3,4 | 3,4 |
| | Bombay— | | | |
| 8,2 | Southern Mahratta Horse | 8,2 | 8,2 | 9,7 |
| | TRIBUTES AND CONTRIBUTIONS UNDER R5,000— | | | |
| 21,1 | India | 20,9 | 20,9 | 22,0 |
| 22,6 | Central Provinces | 24,5 | 23,6 | 24,4 |
| 34,3 | Burma, Upper | 27,2 | 41,2 | 39,6 |
| ... | Assam | ... | 8,1 | 3,1 |
| 5,0 | Punjab | 4,7 | 4,6 | 4,5 |
| 1,6 | Madras | 1,6 | 1,6 | 1,6 |
| 5,5 | Bombay | 5,9 | 5,9 | 6,4 |
| | FEES ON SUCCESSION TO NATIVE STATES— | | | |
| 3,4 | India | 6 | 8 | 8 |
| 5 | Central Provinces | 1,0 | 1,3 | 1,8 |
| ... | Punjab | ... | 9 | 9 |
| 4 | Bombay | 5 | 5 | 2 |
| 219,0 | TOTAL INDIA | 219,5 | 223,2 | 219,3 |
| 23,1 | „ Central Provinces | 25,5 | 24,9 | 26,2 |
| 34,3 | „ Burma | 27,2 | 41,2 | 39,6 |
| ... | „ Assam | ... | 8,1 | 3,1 |
| 28,1 | „ Punjab | 27,8 | 28,6 | 28,5 |
| 344,9 | „ Madras | 344,9 | 344,9 | 344,9 |
| 126,6 | „ Bombay | 117,2 | 127,7 | 128,5 |
| 776,0 | GRAND TOTAL | 762,1 | 798,6 | 790,1 |

42. The receipts under this head are for the most part fixed. The fluctuations that are observable arise either from the non-payment of dues, or from collections in advance or arrears. In the case of Oodeypur the Budget was fixed at the amount payable by the Durbar, but as the payment in the preceding year fell in arrear by 3,5, the Revised was raised by that amount. The actual payment however was short by 5,0. The excess in Kathiawar tribute was due to realisations of arrears. The fluctuations in the contribution from the Baroda State were caused (1) by the inclusion in the actuals for 1891-92 of an arrear realisation of 9; (2) by the deduction of 8,9 in the Budget in view of the claim of the Durbar for the maintenance of the contingent after its nominal disbandment, which was not however settled before the end of the year; (3) by non-payment of 4 within the year by some minor states in the Mahi Kanta Agency. As regards "Tributes and Contributions under 5,000," the variations in *Burma* were caused chiefly by larger collections from the Shan States. In *Assam* the tribute from the Manipur State of 5,0, provided in the Revised, was not paid till the next year.

## Section A.—DIRECT DEMANDS ON THE REVENUE.

| 1891-92. Accounts. | | Budget | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 9,547,2 | EXPENDITURE . . . . . | 10,286,6 | 9,463,6 | 9,461,7 |

43. The expenditure in this section showed a saving of 824,9 on the Budget and of 85,5 compared with the actuals of 1891-92. Of the saving on the Budget 632,3 occurred under Opium, due to a very unfavourable crop in Bengal; 105,3 under Forest, due partly to the Estimate having been placed too high, and partly to a contraction of departmental operations in consequence of a slackness in the demand for timber, and 94,6 under Land Revenue, which occurred chiefly in Allowances to District and Village Officers. On the other hand there was an increase of 52,1 under Assignments and Compensations, which occurred in the adjustments of Alienated Land Revenue in Bombay, and was due to revision of settlements and extension of cultivation. The decrease compared with the actuals of the previous year is the net outcome of a decrease of 259,3 under Opium and of increases of 101,3 under Land Revenue, due partly to extended survey and settlement operations in Bengal and Upper Burma, and partly to a general rise in the charges of District Administration; of 35,9 under Assignments and Compensations, due principally to the cause which occasioned the difference between the Actuals and the Budget; of 21,3 under Forests, due to increased charges for establishment and of petty increases under most of the other heads.

### I.—Refunds and Drawbacks.

| | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Land Revenue | Accounts 1891-92 | 7 | 7 | 2,7 | 2,1 | 3 | 8,6 | 5,9 | 9,5 | 18,1 | 15,9 | 64,5 |
| | Budget 1892-93 | 5 | 5 | 3,2 | 2,3 | 5 | 5,0 | 4,9 | 3,0 | 12,0 | 15,1 | 47,0 |
| | Revised 1892-93 | 7 | 4 | 2,8 | 2,2 | 3 | 4,3 | 8,9 | 4,3 | 18,0 | 15,6 | 57,5 |
| | Accounts 1892-93 | 7 | 3 | 2,6 | 2,2 | 4 | 4,8 | 9,0 | 3,5 | 15,7 | 15,8 | 55,0 |
| Salt | Accounts 1891-92 | 3,2 | ... | ... | 2,2 | ... | 20,1 | .... | ... | 1,3 | 11,3 | 38,1 |
| | Budget 1892-93 | 3,0 | ... | ... | 2,5 | ... | 22,5 | ... | ... | 9 | 10,8 | 39,7 |
| | Revised 1892-93 | 2,3 | ... | ... | 1,8 | ... | 18,0 | ... | ... | 1,0 | 10,8 | 33,9 |
| | Accounts 1892-93 | 2,2 | ... | ... | 1,8 | ... | 15,5 | ... | ... | 1 | 10,4 | 30,0 |
| Stamps | Accounts 1891-92 | 5 | 1,1 | 4 | 8 | 5 | 13,3 | 9,1 | 3,5 | 8,1 | 9,9 | 47,2 |
| | Budget 1892-93 | 4 | 1,3 | 5 | 1,0 | 5 | 12,9 | 9,4 | 3,5 | 8,0 | 9,4 | 46,9 |
| | Revised 1892-93 | 5 | 1,6 | 4 | 1,0 | 4 | 13,5 | 8,5 | 4,2 | 8,4 | 9,8 | 48,3 |
| | Accounts 1892-93 | 5 | 1,5 | 4 | 1,2 | 4 | 14,6 | 8,9 | 4,3 | 9,3 | 12,6 | 53,7 |
| Customs | Accounts 1891-92 | ... | ... | ... | 12,1 | ... | 23,4 | ... | ... | 3,6 | 7,9 | 47,0 |
| | Budget 1892-93 | ... | ... | ... | 12,1 | ... | 16,1 | ... | ... | 4,0 | 23,1 | 55,3 |
| | Revised 1892-93 | ... | ... | ... | 9,8 | ... | 18,8 | ... | ... | 3,6 | 27,3 | 59 5 |
| | Accounts 1892-93 | ... | ... | ... | 8,8 | ... | 18,3 | ... | ... | 3,9 | 27,9 | 58,9 |
| Assessed Taxes | Accounts 1891-92 | 9 | 2 | ... | 1,7 | 1 | 4,4 | 2,1 | 1,4 | 1,5 | 2,4 | 14,7 |
| | Budget 1892-93 | 8 | 3 | ... | 1,7 | 1 | 4,0 | 2,1 | 1,2 | 1,2 | 2,8 | 14,2 |
| | Revised 1892-93 | 1,0 | 3 | ... | 5 | 1 | 5,5 | 2,1 | 1,2 | 1,8 | 4,3 | 16,8 |
| | Accounts 1892-93 | 9 | 5 | ... | 4 | 1 | 5,2 | 2,1 | 9 | 1,5 | 4,0 | 15,6 |
| Other Revenue Refunds. | Accounts 1891-92 | 1 | 4 | 3,4 | 2 | 3 | 2,2 | 3,4 | 3,5 | 5,6 | 23,8 | 42,9 |
| | Budget 1892-93 | ... | 2 | 6 | 4 | 7 | 4,1 | 1,9 | 3,3 | 4,0 | 24,4 | 39,6 |
| | Revised 1892-93 | ... | 2 | 3 | 1,3 | 1,0 | 3,1 | 4,5 | 1,8 | 5,6 | 24,1 | 41,9 |
| | Accounts 1892-93 | ... | 2 | 2 | 9 | 1,0 | 2,5 | 4,8 | 4,2 | 5,1 | 25,2 | 44,1 |
| Total | Accounts 1891-92 | 5,4 | 2,4 | 25,6 | | 1,2 | 72,0 | 20,5 | 17,9 | 38,2 | 71,2 | 254,4 |
| | Budget 1892-93 | 4,7 | 2,3 | 24,3 | | 1,8 | 64,6 | 18,3 | 11,0 | 30,1 | 85,6 | 242,7 |
| | Revised 1892-93 | 4,5 | 2,5 | 20,1 | | 1,8 | 63,2 | 24,0 | 11,5 | 38,4 | 91,9 | 257,9 |
| | Accounts 1892-93 | 4,3 | 2,5 | 18,5 | | 1,9 | 60,9 | 24,8 | 12,9 | 35,6 | 95,9 | 257,3 |

44. The charges under this head, on account of their fluctuating character, do not admit of an accurate forecast, but a few of the principal variations are noticed below. In *Bombay*, where the largest divergence occurs, the excess over the estimate under Stamps was caused by the refund to the Bombay Port Trust of 3,1 in connection with the composition of stamp duty chargeable on their debentures. In the case of Customs the difference is explained by the fact that while the estimate provided for the payment of only 16,5 as the share of the Portuguese Indian Government of the common Customs receipts, the amount actually paid was 19,5. In 1891-92 there was no payment on this account. The

## Section A—DIRECT DEMANDS ON THE REVENUE—*continued.*

### 1.—Refunds and Drawbacks—*continued.*

excess under Assessed Taxes was caused by a special refund of 1,5 of the tax recovered from the employés of the Great Indian Peninsula Railway residing in the Berars and the Nizam's dominions. The increase under Other Revenue Refunds arose from the payment of 8 on account of 1 anna cess to the Thakore Sahib of Limdi, in accordance with the decision of the Secretary of State. The difference in the results of the two years under Salt is due to a special payment of 1,1 in Goa in 1891-92, in connection with the disallowance of the purchase of the stock of Salt on the termination of the Anglo-Portuguese Treaty, which was referred to in the last Report. In the *North-Western Provinces and Oudh* the refunds of Land Revenue were inflated by special payments made in certain districts under orders of the Local Government; while the excess under the last head is due to larger refunds of Local and Patwari rates and of advance payments made for Excise settlements which were subsequently cancelled. The only other province in which there has been excess expenditure is *Madras*, where the excess is attributed to the variable character of the charges under this head, but the Budget appears to have been pitched too low. The differences in other provinces do not call for special notice.

### 2.—Assignments and Compensations.

| 1891-92. Accounts. | | | 1892-93. Budget. | 1892-93. Revised. | 1892-93. Accounts. | |
|---|---|---|---|---|---|---|
| | | INDIA— | | | | |
| | | Salt and other Compensations— | | | | |
| 96,1 | | Jodhpur State | 96,1 | 96,1 | 96,1 | |
| 68,8 | | Jeypur State | 68,8 | 68,8 | 68,8 | |
| 31,3 | | Gwalior | 31,3 | 31,3 | 31,3 | |
| 15,1 | | Bhurtpur | 15,1 | 15,0 | 15,0 | |
| 12,5 | | Ulwar | 12,5 | 12,5 | 12,5 | |
| 8,0 | | Bhawalpur | 8,0 | 8,0 | 8,0 | |
| 6,0 | | Dholepur | 6,0 | 6,0 | 6,0 | |
| 19,9 | | Meywar | 20,4 | 20,4 | 13,0 | |
| 6,2 | | Indore | 6,2 | 6,2 | 6,2 | |
| 23,2 | | Jodhpur and Jeypur States under the Sambhar Lake Treaty | 21,0 | 19,6 | 19,2 | |
| 26,0 | | Other Compensations | 26,3 | 26,1 | 26,3 | |
| | 313,1 | | | 311,7 | 310,0 | 302,4 |
| | | CENTRAL PROVINCES— | | | | |
| | 6,2 | Compensations | | 6,6 | 6,4 | 6,2 |
| | | ASSAM— | | | | |
| | 3,1 | Compensations | | 3,7 | 3,7 | 3,1 |
| | | BENGAL— | | | | |
| 2,0 | | Salt Compensations payable under convention with the French Government in lieu of salt formerly supplied to them | 2,0 | 2,0 | 2,0 | |
| 5,0 | | Bhooteas for the resumption of the Doars, Assam | 5,0 | 5,0 | 5,0 | |
| 23,7 | | Other Compensations, etc. | 21,5 | 23,5 | 23,9 | |
| | 30,7 | | | 28,5 | 30,5 | 30,9 |
| | | N.-W. PROVINCES AND OUDH— | | | | |
| | 37,1 | Compensations, etc. | | 29,9 | 33,5 | 38,0 |
| | | PUNJAB— | | | | |
| | 15,7 | Compensations, etc. | | 14,6 | 14,8 | 15,2 |
| | | MADRAS— | | | | |
| 43,9 | | Salt Compensations to French Government, etc. | 44,0 | 44,0 | 44,8 | |
| 15,0 | | Compensation to Travancore and Cochin on account of Customs Revenue | 15,0 | 14,9 | 14,9 | |
| 24,0 | | Compensations in lieu of Resumed Lands | 23,8 | 23,8 | 22,3 | |
| 32,4 | | Allowances to Inamdars and other Grantees | 28,5 | 28,5 | 28,2 | |
| 6,6 | | Other Compensations | 6,2 | 6,3 | 6,2 | |
| | 121,9 | | | 117,5 | 117,5 | 116,4 |
| | | BOMBAY— | | | | |
| 92,2 | | Pensions in lieu of Resumed Lands | 92,6 | 93,4 | 153,1 | |
| 791,0 | | Inamdars and other Grantees | 798,3 | 800,3 | 799,9 | |
| 40,0 | | Goa Subsidy | .. | ... | ... | |
| 19,3 | | Goa Salt Pan and Customs Tariff Compensation | 42,7 | 30,0 | 27,2 | |
| 61,6 | | Excise and other Compensations | 69,6 | 77,4 | 75,4 | |
| | 1,004,1 | | | 1,003,2 | 1,001,1 | 1,055,6 |
| 1,531,9 | | TOTAL | 1,515,7 | 1,517,5 | 1,567,8 | |

## Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

## 2.—Assignments and Compensations—*continued.*

45. In *India* the salt compensations to Meywar are paid monthly by means of the surplus collections at the British Post Offices in Meywar; as these were unusually small during the latter part of the year, the actual payments have been shorter than anticipated. The Royalty payable to Jodhpur and Jeypur States under the Sambhar Lake Treaty is variable, since it depends upon the quantity of salt sold. In *Bengal* the variations under the head "Other Compensations" are due to arrear payments in both the years. In the *North-Western Provinces and Oudh* the allowances to certain Native Chiefs mentioned in paragraph 53 were adjusted under this head instead of under Land Revenue, and there were special payments, aggregating 6,0 to certain Talukdars on account of commutation of the remission of Land Revenue which they enjoyed. These excess charges were however considerably counterbalanced by smaller arrear payments of Malikana than had been provided in the Budget. In the *Punjab* the Budget did not make sufficient allowance for purchase of Life Pensions. In *Madras* the first head includes an advance payment to the French Government. The saving under the third head was due partly to the death of a pensioner drawing Rs. 500 per mensem, and also to a number of pensions of the class below Rs. 5,000 per annum not having been drawn within the year. In *Bombay* 40,0 was paid in 1891-92 as Goa subsidy, which ceased on the termination of the Anglo-Portuguese Treaty. As regards the Goa Salt Pan, etc., Compensation, the saving on the Budget was due to the amount awarded under the decision of the mixed Commission having been much less than was expected. The large increase under the first head was met by a corresponding increase in the revenue (see paragraph 19), it being only a book adjustment. It was due to the revision of settlements in Shikarpur and to extension of cultivation owing to floods. The differences under the last head were due chiefly to charges which fell due in 1891-92, but were not paid till the following year.

## 3.—Land Revenue.

| | | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Charges of District Administration. | Accounts. | 1891-92 | 30,0 | 114,8 | 77,6 | 75,5 | 60,4 | 291,5 | 683,6 | 197,1 | 389,9 | 290,9 | 2,211,3 |
| | Budget | 1892-93 | 32,3 | 125,2 | 80,1 | 77,7 | 64,9 | 291,4 | 691,1 | 200,4 | 379,6 | 304,1 | 2,246,8 |
| | Revised | 1892-93 | 30,6 | 120,5 | 81,6 | 79,0 | 59,6 | 293,9 | 681,5 | 198,3 | 400,3 | 291,7 | 2,237,0 |
| | Accounts. | 1892-93 | 31,6 | 117,9 | 82,5 | 77,8 | 60,0 | 294,8 | 683,6 | 199,0 | 407,7 | 292,0 | 2,246,9 |
| Survey and Settlement. | Accounts. | 1891-92 | 15,5 | 39,5 | 46,4 | 47,3 | 15,1 | 74,5 | 37,2 | 60,6 | 89,9 | 77,8 | 503,8 |
| | Budget | 1892-93 | 17,0 | 41,8 | 67,0 | 51,7 | 19,3 | 105,1 | 50,0 | 59,4 | 94,9 | 66,8 | 573,0 |
| | Revised | 1892-93 | 14,9 | 40,8 | 65,6 | 54,8 | 16,8 | 119,8 | 40,0 | 47,2 | 90,8 | 74,4 | 565,1 |
| | Accounts. | 1892-93 | 15,0 | 40,6 | 67,0 | 53,3 | 15,8 | 119,2 | 40,2 | 47,6 | 91,0 | 70,6 | 560,3 |
| Land Records and Agriculture. | Accounts. | 1891-92 | 2,4 | 4,5 | 6 | 13,5 | 1,4 | 8,2 | 8,3 | 3,9 | 5,9 | 7,5 | 56,2 |
| | Budget | 1892-93 | 2,9 | 5,2 | 1,4 | 15,7 | 2,8 | 7,9 | 7,9 | 3,7 | 8,5 | 16,3 | 72,3 |
| | Revised | 1892-93 | 2,6 | 4,8 | 9 | 15,1 | 2,9 | 7,9 | 8,0 | 4,2 | 7,1 | 11,0 | 64,5 |
| | Accounts. | 1892-93 | 2,6 | 4,5 | 1,1 | 15,8 | 3,0 | 7,4 | 8,2 | 4,1 | 7,1 | 11,3 | 65,1 |
| Management of Government Estates. | Accounts. | 1891-92 | ... | ... | ... | ... | 2 | 37,3 | 21,6 | ... | ... | ... | 59,1 |
| | Budget | 1892-93 | ... | ... | ... | ... | 2 | 37,0 | 17,0 | ... | ... | ... | 54,2 |
| | Revised | 1892-93 | ... | ... | ... | ... | 2 | 37,0 | 15,9 | ... | ... | ... | 53,1 |
| | Accounts. | 1892-93 | ... | 4 | ... | ... | 2 | 35,4 | 16,4 | ... | ... | ... | 52,4 |
| Commission on Collection. | Accounts. | 1891-92 | 8 | 2 | 42,9 | 101,9 | 17,6 | ... | 4 | ... | 4 | 2 | 164,4 |
| | Budget | 1892-93 | 3,0 | ... | 54,5 | 89,7 | 16,4 | ... | 5 | ... | 6 | 1 | 164,8 |
| | Revised | 1892-93 | 1,9 | 5 | 55,6 | 91,1 | 15,0 | ... | 5 | ... | 6 | 3 | 165,5 |
| | Accounts. | 1892-93 | 1,8 | 1 | 58,1 | 84,3 | 14,2 | ... | 5 | ... | 3 | 2 | 159,5 |
| Allowances to District and Village Officers. | Accounts. | 1891-92 | ... | ... | ... | ... | ... | ... | 9,0 | 125,6 | 414,3 | 288,1 | 837,0 |
| | Budget | 1892-93 | ... | ... | ... | ... | ... | ... | 10,0 | 127,3 | 460,2 | 319,3 | 916,8 |
| | Revised | 1892-93 | ... | ... | ... | ... | ... | ... | 8,9 | 127,3 | 421,9 | 310,1 | 868,2 |
| | Accounts. | 1892-93 | ... | ... | ... | ... | ... | ... | 2 | 123,6 | 417,7 | 308,1 | 849,6 |
| Other Charges | Accounts. | 1891-92 | ... | ... | ... | ... | ... | ... | 1,4 | ... | 9 | ... | 2,3 |
| | Budget | 1892-93 | ... | .. | ... | ... | ... | ... | 5 | ... | 1,5 | ... | 2,0 |
| | Revised | 1892-93 | ... | ... | ... | ... | ... | ... | 2 | ... | 1,5 | ... | 1,7 |
| | Accounts | 1892-93 | ... | ... | ... | ... | ... | ... | 1 | ... | 1,5 | ... | 1,6 |
| Total | Accounts | 1891-92 | 48,7 | 159,0 | 405,7 | | 94,7 | 411,5 | 761,5 | 387,2 | 901,3 | 664,5 | 3,834,1 |
| | Budget | 1892-93 | 55,2 | 172,2 | 437,8 | | 103,6 | 441,4 | 777,0 | 390,8 | 945,3 | 706,6 | 4,029,9 |
| | Revised | 1892-93 | 50,0 | 166,6 | 443,7 | | 94,5 | 458,6 | 755,0 | 377,0 | 922,2 | 687,5 | 3,955,1 |
| | Accounts. | 1892-93 | 51,0 | 163,5 | 439,9 | | 93,2 | 456,8 | 749,2 | 374,3 | 925,3 | 682,2 | 3,935,4 |

| | | | Sterling. | Exchange. | Total. | | | |
|---|---|---|---|---|---|---|---|---|
| England | Accounts. | 1891-92 | 7 | 3 | 1,0 | Total, including England. | Accounts. 1891-92 | 3,835,1 |
| | Budget | 1892-93 | 7 | 4 | 1.1 | | Budget. 1892-93 | 4,031,0 |
| | Revised | 1892-93 | 6 | 4 | 1,0 | | Revised. 1892-93 | 3,956,1 |
| | Accounts. | 1892-93 | 6 | 4 | 1,0 | | Accounts. 1892-93 | 3,936,4 |

## Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

### 3.—Land Revenue—*continued.*

46. The expenditure was less than the Budget Estimate by 94,6, but more than in 1891-92 by 101,3. The saving, as compared with the Budget, occurred chiefly in *Allowances to District and Village Officers* in Madras and Bombay, in which there was an over-estimate, and in *Settlement charges* in the Punjab. The increase over 1891-92 was due to a general rise in the *Charges of District Administration*, which account for 35,6 or rather more than a third of the total increase; to *Survey and Settlement* expenditure on an enlarged scale, in Upper Burma (20,6) and Bengal (44,7); and to additional expenditure on *Land Records and Agriculture* (8,9) especially in Bombay and Burma.

47. Under *Charges of District Administration* the actuals agreed almost exactly with the Budget; excesses of 28,1 in Madras, and 3,4 in Bengal being counterbalanced by savings of 7,3 and 4,9 in Central Provinces and Assam, where sufficient allowance was not made in the Budget for savings in the salaries of officers and Establishment, of 7,5 in the North-Western Provinces and Oudh, which occurred chiefly in the charges for the Kanungo Establishment, and of 12,1 in Bombay, where it was due chiefly to the lapsing of a provision of 2,4 for the formation of a new Collectorate in Sind, to the transfer of 5,2 on account of local purchases of stationery to "30—Stationery and Printing," and to the new agricultural staff required for the Southern and Central Divisions not having been entertained from the commencement of the year. The excess in Madras was due to too large a credit having been taken in the Budget for savings on account of the absence of officers on leave out of India, to an unusually large number of officers having taken privilege leave during the year, to the large amount of fees paid for searches in Registration offices in connection with the extraordinary advances made under the Land Improvement and Agriculturists' Loans Acts (counterbalanced by a corresponding increase of Revenue under Registration—see paragraph 41) to the remuneration paid to copyists on account of the introduction from the beginning of the year of copy stamped papers in Revenue offices, and to a large increase in the Postage charges.

48. Under *Survey and Settlement* there was an excess of 14,1 in Bengal, chiefly in Professional Survey charges connected with the Settlement operations in Orissa and Chittagong, and of 3,8 in Bombay; due to the charge for the re-survey of the River Indus, sanctioned by the Government of India in the course of the year and to the contributions from Talukdaree estates, which are adjusted by deduction from expenditure, not having been paid during the year. This excess was met by a re-appropriation from the savings under Land Records and Agriculture. But there were savings of 9,8 in North-Western Provinces and Oudh and 3,9 in Madras, in both of which provinces the Budget had been framed too high; of 11,8 in the Punjab, and of 2,0 in India, due to the early completion of the Hissar, Ferozepore and Gurdaspur and of the Coorg settlements respectively; and of 3,5 in Assam, due chiefly to a provision of 2,3 for Ilam settlements in Sylhet not having been utilised owing to the postponement of the Survey operations.

49. As compared with 1891-92, there was an increase 56,5, owing chiefly to extended operations in Bengal and Upper Burma.

50. Under *Land Records and Agriculture* the increase as compared with 1891-92, is due to the appointment of a Superintendent of Land Records in Assam, and of a Deputy Director for the Land Records Branch in Madras, and to charges for additional agricultural inspectors in Bombay. The decrease as compared with the Budget occurred chiefly in Bombay and Madras, due in the former to the provision for additional agricultural establishments, etc., not having been fully utilised, and to a provision of 3,2 for Office accommodation having been transferred to the Public Works Department, and in the latter to the appointment of an Agricultural expert, for which provision was made in the Budget, not having been sanctioned.

51. Under *Management of Government Estates*, there was a decrease of 1,8 as compared with the Budget, of which 1,6 occurred in Bengal in consequence of the provision for miscellaneous Improvements not having been fully utilized. In the North-Western Provinces and Oudh there was a special payment of 5,0 in 1891-92 to Messrs. Begg, Dunlop & Co. as compensation for the surrender of their lease of the Ghazipur Farm to Government.

52. Under *Commission on Collections* there was an excess of 3 6, in Upper Burma due to larger collections of Thathameda, and a saving of 5,4 in Lower Burma, owing to the commission earned not having been fully paid in the year and of 2,2 in Assam, where these charges have been steadily declining since 1885-86, owing to Tehsildar Agency supplanting collection by Mouzadars. In India the increase, as compared with 1891-92, was due to the charges in Baluchistan being for the first time shown here instead of being deducted from receipts.

53. Under *Allowances to District and Village Officers* there was a saving of 67,2, as compared with the Budget, of which 42,5 occurred in Madras owing to the non-introduction, to the extent expected, of the scheme for the revision of Village Establishments; 11,2 occurred in Bombay in Village Establishments in the Sind districts; and 9,8 occurred in North-Western Provinces and Oudh owing, chiefly, to the transfer of the charges for allowances to the Rani of Chilari, to the Maharaja of Benares, to Raja Sambhu Narayan Singh of Ghazipur, and to the Raja of Bariapur from this head to "2.—Assignments and Compensations," and also of the charges on account of the Superintendent of the Maharaja of Benares' family Domains to the minor head *Charges of District Administration.* The increase in Bombay as compared with 1891-92 was due to arrear payments in the Dharwar District.

## Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

### 4.—Opium.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| | Bengal— | | | |
| 48,1 | Behar Agency, Establishment and Contingencies . | 50,5 | 47,3 | 46,8 |
| 806,4 | „ Cultivation and Manufacturing charges | 1,003,1 | 669,0 | 683,4 |
| 72,0 | Benares Agency, Establishment and Contingencies . | 73,4 | 68,1 | 71,1 |
| 928,0 | „ Cultivation and Manufacturing charges | 1,099,6 | 803,1 | 793,8 |
| 2,4 | Other Charges . . . . . | 3,4 | 2,5 | 2,5 |
| 1,2 | India . . . . . | 1,3 | 1,3 | 1,2 |
| 2,7 | Bombay . . . . . | 2,6 | 2,6 | 2,6 |
| 1,860,8 | TOTAL . | 2,233,9 | 1,593,9 | 1,601,4 |
| 7 | England . . . . . | 6 | 7 | 7 |
| 3 | Exchange . . . . . | 3 | 4 | 4 |
| 1,861,8 | GRAND TOTAL . | 2,234,8 | 1,595,0 | 1,602,5 |

54. The chief difference under this head occurs in *Bengal* under Cultivation and Manufacturing charges in both the agencies, which taken together show a saving of 625,5. The estimate was based on the assumption that an average crop would be obtained, but the outturn was on a much smaller scale. Smaller expenditure on account of commission to Amlahs in both the agencies added to smaller expenditure on Petty Construction and Repairs in Behar, and on Rewards and Purchase of Tents in the Benares agency produced the savings under *Establishment* and *Contingencies* in spite of larger expenditure under *Tour Charges* in the latter agency.

55. The details of the *Cultivation and Manufacturing charges* are given below. The charges, being dependent on the produce of opium, are liable to heavy fluctuations from year to year:—

| | Advances to Cultivators. | Final Payments on delivery of the Crude drug. | Manufacturing charges. | Miscellaneous. | TOTAL. |
|---|---|---|---|---|---|
| 1891-92. | | | | | |
| Behar . . . . . | 276,7 | 476,7 | 4,2 | 48,8 | 806,4 |
| Benares . . . . . | 209,5 | 666,7 | 9,3 | 42,5 | 928,0 |
| TOTAL . | 486,2 | 1,143,4 | 13,5 | 91,3 | 1,734,4 |
| 1892-93. | | | | | |
| Behar . . . . . | 282,7 | 355,1 | 7,3 | 38,3 | 683,4 |
| Benares . . . . . | 193,5 | 557,3 | 8,1 | 34,9 | 793,8 |
| TOTAL . | 476,2 | 912,4 | 15,4 | 73,2 | 1,477,2 |

### 5.—Salt.

| | | India. | Burma. Upper. | Burma. Lower. | Bengal. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|---|---|---|---|
| Salaries, Establishment and Contingencies. | Accounts . 1891-92 . | 87,3 | 1 | 1,0 | 5,1 | 158,8 | 108,6 | 360,9 |
| | Budget . 1892-93 . | 87,9 | 1 | 1,0 | 5,2 | 161,1 | 119,7 | 375,0 |
| | Revised . 1892-93 . | 84,2 | 1 | 6 | 12,5 | 161,5 | 116,0 | 374,9 |
| | Accounts . 1892-93 . | 86,7 | 1 | 6 | 12,4 | 161,1 | 114,3 | 375,2 |
| Manufacture and Excavation. | Accounts . 1891-92 . | 28,4 | ... | ... | ... | ... | ... | 28,4 |
| | Budget . 1892-93 . | 32,8 | ... | ... | ... | ... | ... | 32,8 |
| | Revised . 1892-93 . | 18,3 | ... | ... | ... | ... | ... | 18,3 |
| | Accounts . 1892-93 . | 13,6 | ... | | ... | ... | ... | 13,6 |
| Purchase and Freight. | Accounts . 1891-92 . | ... | ... | ... | ... | 31,9 | 36,7 | 68,6 |
| | Budget . 1892-93 . | ... | ... | ... | ... | 53,6 | 35,8 | 89,4 |
| | Revised . 1892-93 . | ... | ... | ... | ... | 31,0 | 40,0 | 71,0 |
| | Accounts . 1892-93 . | ... | ... | ... | ... | 30,7 | 38,1 | 68,8 |
| Total India . | Accounts . 1891-92 . | 115,7 | 1,1 | | 5,1 | 190,7 | 145,3 | 457,9 |
| | Budget . 1892-93 . | 120,7 | 1,1 | | 5,2 | 214,7 | 155,5 | 497,2 |
| | Revised . 1892-93 . | 102,5 | 7 | | 12,5 | 192,5 | 156,0 | 464,2 |
| | Accounts . 1892-93 . | 100,3 | 7 | | 12,4 | 191,8 | 152,4 | 457,6 |

## Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

### 5.—Salt—*continued.*

| | | | Sterling. | Exchange. | Total. | | | | |
|---|---|---|---|---|---|---|---|---|---|
| England | Accounts | 1891-92 | 8 | 3 | 1,1 | Grand Total, including England. | Accounts | 1891-92 | 459,0 |
| | Budget | 1892-93 | 2 | 1 | 3 | | Budget | 1892-93 | 497,5 |
| | Revised | | 7 | 4 | 1,1 | | Revised | | 465,3 |
| | Accounts | | 7 | 4 | 1,1 | | Accounts | | 458,7 |

56. The total expenditure under this head fell short of the Estimate by 38,8. With the single exception of Bengal, in which the Estimate was exceeded by 7,2, there were savings in all the provinces. In *India* the saving was chiefly due, under the first head, to the full sanctioned scale of Preventive Establishment, especially in Sambhar, not having been entertained, and to smaller travelling allowance charges, partly counterbalanced by increases in through traffic charges and in payments of compensation for land taken up for manufacturing purposes. The provision made in the Revised Estimate for petty construction and repairs proved too low, chiefly in the Kohat and Punjab mines, where a new weigh-bridge was built, and the rolling-stock and permanent-way of the mine tramway were extensively renewed. The large saving in the manufacturing charges is attributed to a bad season having materially affected the manufacture of Sambhar and Pachbadra salt. In *Burma* the saving was due to smaller charges for commission, owing to the falling off in excise duty. In *Bengal* the excess is traceable to a special payment of 7,5 sanctioned as an honorarium to Mr. Kilby for patent scales after the estimate was framed. In *Madras* the expansion of departmental operations accounts for the increase over the previous year under the first head. Smaller outturn in some of the Government factories, and the failure to open some new factories, and extensions, provided for in the Budget, led to the large savings in salt purchase and freight charges. In *Bombay* the saving under the first head resulted from the transfer of the charges for local purchases of stationery to "Stationery and printing," from excess provision in the Budget for the new Preventive Establishments, entertained on the termination of the Anglo-Portuguese Treaty, and from changes in the holders of the appointment of the Collector of Salt Revenue, partially counterbalanced by payments to officers of other provinces and the cost of the Goa Mixed Commission both of which, together with the charges for the new Preventive Establishments, contributed to raise the actuals of the year over those of the preceding year. Larger production of Baragora salt, with a view to bring up the stock to two years' demand, led to excess expenditure under *Purchase and freight.*

### 6.—Stamps.

| | | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Superintendence Establishment and Contingencies. | Accounts | 1891-92 | ... | ... | ... | ... | 3 | 7,0 | 1,1 | ... | 2,1 | 5,3 | 15,8 |
| | Budget | 1892-93 | ... | ... | ... | ... | ... | 7,1 | ... | ... | 2,2 | 4,1 | 13,4 |
| | Revised | | ... | ... | ... | ... | ... | 7,0 | ... | ... | 2,2 | 4,1 | 13,3 |
| | Accounts | | ... | ... | ... | ... | ... | 7,1 | ... | ... | 2,3 | 4,0 | 13,4 |
| Charges on Sale of Stamps, including discount. | Accounts | 1891-92 | 1,4 | 1,8 | 5 | 2,1 | 1,6 | 22,4 | 6,4 | 11,5 | 15,0 | 11,0 | 73,7 |
| | Budget | 1892-93 | 1,6 | 1,9 | 5 | 2,2 | 1,8 | 22,6 | 6,4 | 11,2 | 14,6 | 10,9 | 73,5 |
| | Revised | | 1,5 | 2,0 | 6 | 2,4 | 1,6 | 23,0 | 6,4 | 12,0 | 16,1 | 11,3 | 76,9 |
| | Accounts | | 1,5 | 2,0 | 6 | 2,3 | 1,6 | 23,5 | 6,4 | 11,9 | 16,6 | 11,4 | 77,8 |
| Stamps supplied from Central Stores. | Accounts | 1891-92 | —37,0 | 2,2 | 2 | 8 | 1,2 | 15,8 | 7,6 | 3,4 | ... | 5,8 | ... |
| | Budget | 1892-93 | —66,1 | 2,8 | 3 | 8 | 2,2 | 27,1 | 8,6 | 7,7 | 8,4 | 8,2 | ... |
| | Revised | | —66,9 | 3,3 | 3 | 1,0 | 1,9 | 28,2 | 7,0 | 8,4 | 8,4 | 8,4 | ... |
| | Accounts | | —72,5 | 4,1 | 2 | 8 | 2,0 | 29,0 | 7,4 | 7,7 | 12,9 | 8,4 | ... |
| Total | Accounts | 1891-92 | —35,6 | 4,0 | 3,6 | | 3,1 | 45,2 | 15,1 | 14,9 | 17,1 | 22,1 | 89,5 |
| | Budget | 1892-93 | —64,5 | 4,7 | 3,8 | | 3,8 | 56,8 | 15,0 | 18,9 | 25,2 | 23,2 | 86,9 |
| | Revised | | —65,4 | 5,3 | 4,3 | | 3,5 | 58,2 | 13,4 | 20,4 | 26,7 | 23,8 | 90,2 |
| | Accounts | | —71,0 | 6,1 | 3,9 | | 3,6 | 59,6 | 13,8 | 19,6 | 31,8 | 23,8 | 91,2 |

| | | | Sterling. | Exchange. | Total. | | | | |
|---|---|---|---|---|---|---|---|---|---|
| England | Accounts | 1891-92 | 34,1 | 14,8 | 48,9 | Total, including England. | Accounts | 1891-92 | 138,4 |
| | Budget | 1892-93 | 36,0 | 18,0 | 54,0 | | Budget | 1892-93 | 140,9 |
| | Revised | | 32,0 | 19,2 | 51,2 | | Revised | | 141,4 |
| | Accounts | | 31,3 | 18,8 | 50,1 | | Accounts | | 141,3 |

57. The Indian expenditure exceeded the Budget Estimate by 4,3, and the accounts of 1891-92 by 1,7. Under *Superintendence, Establishment, and Contingencies*, the decrease, as compared with

## Section A.- DIRECT DEMANDS ON THE REVENUE—*continued.*

### 6.—Stamps—*continued.*

1891-92, is nominal, being due to the transfer of the charges for the Inspector General of Stamps to "18—General Administration" in North-Western-Provinces and Oudh and Bombay.

58. The increase of 4,3 in the *Charges on sale of Stamps*; in Bengal, Punjab, Madras, and Bombay, was due to the discount on larger sales.

59. The increase in the amount of recoveries from other Governments on account of the cost of *Stamps supplied from Central Stores* was due partly to the recovery having been made from Madras for the first time in 1892-93, and partly to the transfer to this head from "30—Stationery and Printing," of the cost of plain paper used with Court-fee stamps.

60. In *England* there was a saving in the sterling expenditure of 4,7, due to smaller demands for stamps.

### 7.—Excise.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| | CHARGES OF COLLECTION— | | | |
| 1,8 | India | 1,8 | 4,0 | 3,9 |
| 5,3 | Central Provinces | 4,5 | 4,3 | 4,2 |
| 1,6 | Burma Upper | 2,7 | 2,3 | 2,3 |
| 3,5 | Burma Lower | 3,4 | 3,8 | 3,8 |
| 8 | Assam | 9 | 1,3 | 1,3 |
| 66,6 | Bengal | 68,2 | 67,0 | 65,6 |
| 14,2 | N.-W. Provinces and Oudh | 14,8 | 15,5 | 15,8 |
| 5,1 | Punjab | 5,5 | 5,3 | 5,1 |
| 56,1 | Madras | 67,1 | 57,0 | 57,4 |
| 35,0 | Bombay | 37,2 | 33,6 | 33,6 |
| 190,0 | TOTAL | 206,1 | 194,1 | 193,0 |
| 1 | England | ... | ... | ... |
| ... | Exchange | ... | ... | ... |
| 190,1 | TOTAL | 206,1 | 194,1 | 193,0 |

61. The actual expenditure was less than the Budget Estimate by 13,1 and more than in 1891-92 by 2,9. The saving on the Budget occurred chiefly in *Madras*, where one-fourth of the charges of the combined department of Salt and Excise, less the charges for Orissa Salt and those for Licensees' works, is debited to this head.

62. In *India* there was an increase of 2,1 owing to the entertainment of an additional establishment in Bangalore. In *Lower Burma* the increase was due to the sanction of two additional excise officers for Sandoway. In *Bengal* the saving of 2,6 was partly due to smaller outlay on the construction and repair of distillery buildings and on rewards. In the *North-Western Provinces and Oudh* there was an excess of 1,0 due to the transfer of the charges for glass hydrometers from "18—General Administration" and to higher expenditure on account of discount on sale of opium and on rewards. In *Bombay* there was a saving of 3,6, chiefly in establishment charges, in consequence of temporary vacancies.

### 8.—Provincial Rates.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| | ESTABLISHMENT AND OTHER CHARGES— | | | |
| 6,3 | Burma, Lower | 5,0 | 5,8 | 4,7 |
| 3 | Assam | 3 | 3 | 2 |
| 45,8 | Bengal | 47,2 | 46,0 | 44,3 |
| 7 | N.-W. Provinces and Oudh | 7 | 7 | 6 |
| 6 | Punjab | 1,0 | 5 | 5 |
| 5,0 | Bombay | 5,3 | 5,0 | 5,3 |
| 58,7 | TOTAL | 59,5 | 58,3 | 55,6 |

63. The charges were lower than the Budget Estimate by 3,9 and than the actuals of 1891-92 by 3,1. The saving occurred chiefly in *Bengal* owing to the gradual termination of re-valuation work. In the *Punjab* the Budget for Patwaris' share of mutation fees was too high.

Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

## 9.—Customs.

| | | | Burma, Lower. | Bengal. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|
| Charges at the Principal Ports of Rangoon, Calcutta, Madras, Bombay. | Accounts | 1891-92 | 10,4 | 48,6 | 6,3 | 31,9 | 97,2 |
| | Budget | 1892-93 | 12,1 | 51,7 | 5,9 | 32,2 | 101,9 |
| | Revised | 1892-93 | 11,0 | 49,0 | 6,5 | 33,1 | 99,6 |
| | Accounts | 1892-93 | 11,2 | 50,4 | 6,3 | 33,5 | 101,4 |
| Charges at other Ports. | Accounts | 1891-92 | 6,0 | 3,3 | 9,5 | 20,4 | 39,2 |
| | Budget | 1892-93 | 5,9 | 4,1 | 10,4 | 19,9 | 40,3 |
| | Revised | 1892-93 | 6,0 | 4,0 | 10,7 | 19,5 | 40,2 |
| | Accounts | 1892-93 | 6,0 | 3,6 | 10,4 | 19,2 | 39,2 |
| Total | Accounts | 1891-92 | 16,4 | 51,9 | 15,8 | 52,3 | 136,4 |
| | Budget | 1892-93 | 18,0 | 55,8 | 16,3 | 52,1 | 142,2 |
| | Revised | 1892-93 | 17,0 | 53,0 | 17,2 | 52,6 | 139,8 |
| | Accounts | 1892-93 | 17,2 | 54,0 | 16,7 | 52,7 | 140,6 |

| | | | Sterling. | Exchange. | Total. | | | |
|---|---|---|---|---|---|---|---|---|
| England | Accounts | 1891-92 | ... | ... | ... | Total, including England. Accounts | 1891-92 | 136,4 |
| | Budget | 1892-93 | 1 | ... | 1 | Budget | 1892-93 | 142,3 |
| | Revised | 1892-93 | 1 | ... | 1 | Revised | 1892-93 | 139,9 |
| | Accounts | 1892-93 | ... | ... | ... | Accounts | 1892-93 | 140,6 |

64. The charges were less than the Budget Estimate by 1,7, and more than the accounts of 1891-92 by 4,2. The saving on the Budget was due chiefly to the absence on leave of the permanent incumbents of the appointments of Collector of Customs, Calcutta, and Collector of Customs, Rangoon, their places being occupied by lower-paid officers. The increase over 1891-92 was due to the construction of a steam launch for the Calcutta Customs House to replace the *Viper* and to the entertainment of an additional preventive establishment for the Presidency Division, Bombay, for which no provision was made in the Budget.

## 10.—Assessed Taxes.

| 1891-92. | | 1892-93. | | |
|---|---|---|---|---|
| Accounts. | | Budget. | Revised. | Accounts. |
| 1 | India | 4 | 1 | 1 |
| 1 | Central Provinces | 1 | 1 | 1 |
| 1,6 | Burma, Lower | 2,2 | 1,9 | 1,7 |
| 1 | Assam | 2 | 1 | 1 |
| 18,0 | Bengal | 19,0 | 18,4 | 18,4 |
| 1,8 | N.-W. Provinces and Oudh | 1,8 | 1,8 | 1,9 |
| 1,1 | Punjab | 1,3 | 1,1 | 1,1 |
| 1,6 | Madras | 1,7 | 1,7 | 1,7 |
| 5,2 | Bombay | 5,1 | 5,2 | 5,1 |
| 29,6 | Total | 31,8 | 30,4 | 30,2 |

65. There was a saving of 1,6 on the Budget, due to the special establishment sanctioned for Ajmere not having been entertained in consequence of the prevalence of scarcity, which it was thought would render Income-tax operations unsuccessful; to the payment of a smaller sum as commission in Lower Burma; and to the provision in the Budget for a whole-time Collector of Income-tax for Calcutta not having been utilised.

## Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

## II.—Forest Expenditure.

| | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam | Bengal. | N.-W. P. and Oudh. | Punjab | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| General Direction | Accounts. 1891-92 | 5,4 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 5,4 |
| | Budget. 1892-93 | 6,6 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 6,6 |
| | Revised. 1892-93 | 7,5 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 7,5 |
| | Accounts. 1892-93 | 7,8 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 7,8 |
| Conservancy and Works— | | | | | | | | | | | | |
| Timber and other produce removed from the Forests by Government agency. | Accounts. 1891-92 | 15,6 | 3,8 | 3 | 69,6 | 8 | 2,5 | 33,7 | 22,2 | 16,4 | 75,8 | 240,7 |
| | Budget. 1892-93 | 17,5 | 4,1 | 5,2 | 64,2 | 2,2 | 4,1 | 39,0 | 24,9 | 20,4 | 89,8 | 271,4 |
| | Revised. 1892-93 | 17,5 | 2,7 | 6 | 65,5 | 9 | 1,3 | 29,3 | 20,9 | 17,5 | 68,6 | 224,8 |
| | Accounts 1892-93 | 16,5 | 2,5 | 6 | 67,4 | 7 | 1,0 | 27,7 | 21,6 | 15,2 | 65,2 | 218,4 |
| Timber and other produce removed from the Forests by consumers or purchasers. | Accounts. 1891-92 | 2 | 12,4 | 6 | 1,3 | 1,5 | 4,9 | 4,1 | 2 | 7,6 | 4,2 | 37,0 |
| | Budget. 1892-93 | .... | 13,7 | 1,5 | 1,1 | 7 | 4,8 | 4,1 | 2 | 7,3 | 4,5 | 37,9 |
| | Revised. 1892-93 | ... | 12,4 | 8 | 1,4 | 1,7 | 4,8 | 3,9 | 2 | 7,6 | 4,2 | 37,0 |
| | Accounts. 1892-93 | ... | 14,1 | 7 | 1,7 | 1,4 | 4,7 | 3,8 | 2 | 7,3 | 4,0 | 37,9 |
| Other Charges | Accounts. 1891-92 | 8,6 | 21,5 | 7,6 | 28,2 | 10,8 | 10,7 | 25,0 | 13,6 | 48,0 | 28,3 | 202,3 |
| | Budget. 1892-93 | 8,6 | 21,3 | 11,6 | 33,6 | 10,7 | 12,2 | 25,3 | 14,0 | 52,1 | 38,1 | 227,5 |
| | Revised. 1892-93 | 11,7 | 23,5 | 10,7 | 34,6 | 10,9 | 11,6 | 28,3 | 15,9 | 44,2 | 34,3 | 225,7 |
| | Accounts. 1892-93 | 13,1 | 22,9 | 11,8 | 31,7 | 9,6 | 7,6 | 26,1 | 14,0 | 44,6 | 31,8 | 213,2 |
| Establishment | Accounts. 1891-92 | 14,0 | 42,6 | 25,8 | 33,4 | 13,6 | 24,0 | 32,4 | 27,9 | 59,3 | 84,4 | 357,4 |
| | Budget. 1892-93 | 15,2 | 54,5 | 30,7 | 37,5 | 19,0 | 27,0 | 36,3 | 31,9 | 81,0 | 91,5 | 424,6 |
| | Revised. 1892-93 | 15,7 | 48,7 | 32,4 | 35,8 | 15,0 | 26,8 | 35,9 | 30,0 | 69,7 | 87,9 | 397,9 |
| | Accounts. 1892-93 | 15,2 | 45,6 | 31,0 | 35,4 | 14,7 | 24,9 | 34,6 | 29,7 | 65,2 | 88,8 | 385,1 |
| Total | Accounts. 1891-92 | 43,8 | 80,3 | 166,8 | | 26,7 | 42,1 | 95,2 | 63,9 | 131,3 | 192,7 | 842,8 |
| | Budget. 1892-93 | 47,9 | 93,6 | 185,4 | | 32,6 | 48,1 | 104,7 | 71,0 | 160,8 | 223,9 | 968,0 |
| | Revised. 1892-93 | 52,4 | 87,3 | 181,8 | | 28,5 | 44,5 | 97,4 | 67,0 | 139,0 | 195,0 | 802,9 |
| | Accounts. 1892-93 | 52,6 | 85,1 | 180,3 | | 26,4 | 38,2 | 92,2 | 65,5 | 132,3 | 189,8 | 862,4 |

| | | Sterling. | Exchange. | Total. | | | |
|---|---|---|---|---|---|---|---|
| England | Accounts. 1891-92 | 7 | 4 | 1,1 | Total, including England. | Accounts. 1891-92 | 843,9 |
| | Budget. 1892-93 | 1,7 | 8 | 2,5 | | Budget. 1892-93 | 970,5 |
| | Revised. 1892-93 | 1,7 | 1,0 | 2,7 | | Revised. 1892-93 | 895,6 |
| | Accounts. 1892-93 | 1,8 | 1,0 | 2,8 | | Accounts. 1892-93 | 865,2 |

66. The Indian expenditure was smaller than the Budget Estimate by 105,6, but larger than the Actuals of 1891-92 by 19,6. About half (53,0) of the saving on the Budget, occurred in the charges for removal of timber and other produce by *Government Agencies*, and was due to a general contraction of departmental operations. There was also a saving of 39,5 in *Establishment* charges, which was spread over almost all the Provinces, but occurred chiefly in Madras (15,8) and the Central Provinces (8,9). There was, however, no real contraction of expenditure under this head, for the actuals of 1892-93 generally exceeded those of 1891-92. The Budget Estimates for *Establishments* were evidently pitched much too high.

67. The apparent increase under *General Direction* charges, as compared with the accounts of 1891-92, is due to the payment of arrear salary charges on account of that year in 1892-93.

68. Except in Lower Burma the charges for removal of timber and other produce by *Government Agency* were reduced everywhere in consequence of there being larger stocks, and the demand being slack. The expenditure was smaller than in 1891-92 by 22,3.

69. The charges connected with the removal of Forest produce by *Purchasers and Consumers* agree in the aggregate with the Budget.

70. Under *Other Charges*, there was a saving of 14,3 on the whole as compared with the Budget. The saving occurred chiefly in Madras and Bombay, owing to smaller expenditure on demarcation works. In India there was an increase of 4,5, due chiefly to the purchase of two miles of tramway and to increased expenditure on buildings and plantations in the Andamans, and to the transfer from the Military Department to the Forest Department of the administration of the Shwebo Plantation in Beluchistan (see para. 347). In Upper Burma the Budget was very slightly exceeded, but there was an increase of 4,2 over the accounts of 1891-92, which was due chiefly to the purchase of a steam launch and six elephants. The saving on the Budget in Assam was due to the allotments for the Goalpara Forest Survey, and for the

## Section A.—DIRECT DEMANDS ON THE REVENUE—*continued.*

### 11.—Forest Expenditure—*continued.*

purchase of an elephant not having been utilised. In Bengal there was a special item of 2,5 in 1891-92, being part of the cost of construction of the steamer *Swan*. The saving on the Budget occurred chiefly in the grants for the construction of patrol boats, roads, and buildings, for the purchase of stores, and for Surveys and fire protection.

71. The charge for *Establishments* was less than the Budget by 39,5, but more than the Actuals of 1891-92 by 27,7. The saving, as compared with the Budget, occurred chiefly in Madras and the Central Provinces, owing, in the first case, to additional establishment which had been provided for not being sanctioned by the Government of India, and in the second case to an over-estimate in the Budget, sufficient allowance not having been made for probable savings. The increase over the accounts of 1891-92 was distributed over all the provinces.

### 12.—Registration.

| | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N. W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Superintendence | Accounts 1891-92 | ... | 1,2 | ... | ... | 3 | 6,2 | 1,4 | ... | 3,1 | 3,7 | 15,9 |
| | Budget 1892-93 | ... | 8 | ... | ... | ... | 6,0 | 1 | ... | 3,4 | 8 | 11,1 |
| | Revised 1892-93 | ... | 8 | ... | ... | ... | 6,0 | 1 | ... | 3,4 | 8 | 11,1 |
| | Accounts 1892-93 | ... | 7 | ... | ... | ... | 5,9 | 1 | ... | 3,4 | 8 | 10,9 |
| District Charges | Accounts 1891-92 | 6 | 3,1 | 3 | 1,8 | 2,4 | 62,1 | 19,3 | 8,1 | 67,9 | 26,4 | 192,0 |
| | Budget 1892-93 | 9 | 3,4 | 3 | 2,1 | 2,7 | 63,9 | 19,6 | 8,0 | 75,2 | 26,6 | 202,7 |
| | Revised 1892-93 | 7 | 3,4 | 4 | 2,4 | 2,5 | 65,5 | 19,9 | 8,8 | 70,2 | 27,2 | 201,0 |
| | Accounts 1892-93 | 7 | 3,3 | 4 | 2,2 | 2,4 | 66,7 | 20,0 | 9,0 | 70,5 | 27,0 | 202,2 |
| Total. | Accounts 1891-92 | 6 | 4,3 | 2,1 | | 2,7 | 68,3 | 20,7 | 8,1 | 71,0 | 30,1 | 207,9 |
| | Budget 1892-93 | 9 | 4,2 | 2,4 | | 2,7 | 69,9 | 19,7 | 8,0 | 78,6 | 27,4 | 213,8 |
| | Revised 1892-93 | 7 | 4,2 | 2,8 | | 2,5 | 71,5 | 20,0 | 8,8 | 73,6 | 28,0 | 212,1 |
| | Accounts 1892-93 | 7 | 4,0 | 2,6 | | 2,4 | 72,6 | 20,1 | 9,0 | 73,9 | 27,8 | 213,1 |

72. The charges were less than the Budget by 7 and more than the Actuals of 1891-92 by 5,2. There was a decrease of 5,0 as compared with the Accounts of 1891-92 under *Superintendence*, which was nominal, being due to the transfer of the charges on account of the Inspector-General of Registration and his office establishment in the Central Provinces, Assam, North-Western Provinces and Oudh, and Bombay from this head to "18—General Administration." The increase of 10,2, as compared with 1891-92 in *District Charges*, which is distributed over all the provinces except Assam, is due to larger payments of commission to Registrars and Sub-Registrars, following increased receipts. The saving on the Budget in Madras was due to the special provision of 5,0 for the regrading of Registrars and Sub-Registrars and for revision of Establishment not having been utilised.

## Section B.—INTEREST.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 879,5 | RECEIPTS . . . . . | 911,0 | 868,6 | 869,7 |

73. Compared with the previous year there was a falling off of 9,8, being the net result of a decrease in England and Exchange of 44,6, and an increase in India of 34,8. The decrease in England was due to the large receipts in the earlier year from the investment of the cash balances, while there were no such receipts in 1892-93. The increase in India was due to the increase in the currency investment and to the grant of additional loans to the Calcutta Port Trust and other Public Corporations, counterbalanced by a decrease in the receipts from Guaranteed Railway Companies on account of interest on overdrawn capital. The decrease in these receipts and in the interest on loans to Municipal, etc., Corporations especially in the North-Western Provinces, also accounts for the falling off in the actuals as compared with the Budget.

### XII.—Interest.

| | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| On Loans to Native States. | Accounts 1891-92 | 4 | ... | ... | ... | ... | ... | ... | ... | ... | 4 | 8 |
| | Budget 1892-93 | 1 | ... | ... | 3 | ... | 7 | ... | ... | ... | 2 | 1,3 |
| | Revised 1892-93 | 1 | ... | ... | 1 | ... | 6 | ... | ... | ... | 2 | 1,0 |
| | Accounts 1892-93 | ... | ... | ... | ... | ... | 6 | ... | ... | ... | 2 | 8 |
| To Presidency Corporations. | Accounts 1891-92 | ... | ... | ... | ... | ... | 141,5 | ... | ... | 23,6 | 186,8 | 351,9 |
| | Budget 1892-93 | ... | ... | ... | ... | ... | 153,8 | ... | ... | 24,4 | 185,8 | 364,0 |
| | Revised 1892-93 | ... | ... | 1 | ... | ... | 153,3 | ... | ... | 24,4 | 185,8 | 363,6 |
| | Accounts 1892-93 | ... | ... | ... | ... | ... | 153,3 | ... | ... | 24,4 | 185,8 | 363,5 |
| To Municipal and other Public Corporations. | Accounts 1891-92 | 1,7 | 1,6 | 7 | 1,5 | 1 | 1,8 | 14,8 | 11,3 | 9 | 13,8 | 48,2 |
| | Budget 1892-93 | 1,8 | 1,7 | 6 | 1,7 | 1 | 5,1 | 24,8 | 13,7 | 9 | 14,8 | 65,2 |
| | Revised 1892-93 | 2,2 | 1,9 | 5 | 1,3 | ... | 2,7 | 11,1 | 14,7 | 1,0 | 14,1 | 49,5 |
| | Accounts 1892-93 | 2,0 | 2,0 | 6 | 1,2 | ... | 2,9 | 12,5 | 13,4 | 1,1 | 14,1 | 49,8 |
| To Landholders and other Notabilities. | Accounts 1891-92 | 4 | 3 | ... | ... | ... | 1,0 | 4 | 1,2 | 8 | 1,3 | 5,4 |
| | Budget 1892-93 | 5 | 2 | ... | ... | ... | 2,0 | 2 | 1,1 | 6 | 9 | 5,5 |
| | Revised 1892-93 | 3 | 2 | ... | ... | ... | 1,8 | 2 | 1,1 | 2 | 9 | 4,7 |
| | Accounts 1892-93 | 4 | 2 | ... | 1 | ... | 1,8 | 3 | 1,3 | 3 | 8 | 5,2 |
| On Advances to Cultivators and Advances under Special Laws. | Accounts 1891-92 | 2 | 1,6 | 1,1 | 2 | ... | 3,1 | 7,5 | 10,8 | 2,4 | 3,0 | 29,9 |
| | Budget 1892-93 | 2 | 1,5 | 3,5 | 2 | ... | 2,9 | 6,7 | 11,7 | 3,5 | 5,5 | 35,7 |
| | Revised 1892-93 | 2 | 1,5 | 3,5 | 2 | ... | 2,5 | 7,3 | 12,5 | 8,6 | 6,4 | 42,7 |
| | Accounts 1892-93 | 1,8 | 1,6 | 3,1 | 2 | ... | 3,1 | 6,6 | 11,9 | 6,9 | 5,6 | 40,8 |
| On Currency Investment. | Accounts 1891-92 | 284,8 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 284,8 |
| | Budget 1892-93 | 326,1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 326,1 |
| | Revised 1892-93 | 326,1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 326,1 |
| | Accounts 1892-93 | 326,4 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 326,4 |
| On Securities of Provincial Funds. | Accounts 1891-92 | 1 | 4 | ... | ... | ... | 1,4 | 2,6 | 8 | 10,3 | 6,0 | 21,6 |
| | Budget 1892-93 | ... | 4 | ... | ... | ... | 1,4 | 2,6 | 8 | 9,3 | 5,9 | 20,4 |
| | Revised 1892-93 | ... | 4 | ... | ... | 1 | 1,3 | 2,5 | 9 | 9,9 | 5,9 | 21,0 |
| | Accounts 1892-93 | ... | 5 | ... | ... | 1 | 1,4 | 2,4 | 8 | 10,0 | 6,2 | 21,4 |
| On Overdrawn Capital of Railway Companies in India. | Accounts 1891-92 | 38,3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 38,3 |
| | Budget 1892-93 | 40,6 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 40,6 |
| | Revised 1892-93 | 3,8 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3,8 |
| | Accounts 1892-93 | 3,9 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3,9 |
| Other Items . | Accounts 1891-92 | 7 | ... | ... | 4 | 1 | 8,0 | 1 | ... | 3,9 | 6 | 14,7 |
| | Budget 1892-93 | 5 | ... | ... | 1 | 1 | 9,8 | 1 | ... | 3,5 | 6 | 14,7 |
| | Revised 1892-93 | 1,2 | ... | ... | 5 | 1 | 9,9 | 1 | ... | 5,4 | 6 | 17,8 |
| | Accounts 1892-93 | 1,3 | ... | ... | 4 | 1 | 10,0 | 1 | ... | 6,2 | 5 | 18,6 |
| TOTAL . | Accounts 1891-92 | 326,6 | 3,0 | 3,9 | | 2 | 157,7 | 25,4 | 24,1 | 41,9 | 211,9 | 795,6 |
| | Budget 1892-93 | 369,8 | 3,8 | 6,4 | | 2 | 175 7 | 34,4 | 27,3 | 42,2 | 213,7 | 873,5 |
| | Revised 1892-93 | 333,9 | 4,0 | 6,2 | | 2 | 172,1 | 21,2 | 29,2 | 40,5 | 213,9 | 830,2 |
| | Accounts 1892-93 | 335,8 | 4,3 | 5,6 | | 2 | 173,1 | 21,9 | 27,4 | 48,9 | 213,2 | 830,4 |

| | | Sterling. | Exchange. | TOTAL. | | |
|---|---|---|---|---|---|---|
| England—Investment of Cash Balances, etc. | Accounts 1891-92 | 58,5 | 25,4 | 83,9 | Total, including England | 879,5 |
| | Budget 1892-93 | 25,0 | 12,5 | 37,5 | | 911,0 |
| | Revised 1892-93 | 24,0 | 14,4 | 38,4 | | 868,6 |
| | Accounts 1892-93 | 24,5 | 14,8 | 39,3 | | 869,7 |

## Section B.—INTEREST—*continued.*

## XII.—Interest—*continued.*

74. As explained in previous reports the receipts under this head in India arise chiefly from the Paper Currency investment and from loans made by Government to Municipalities and other public bodies, Native States and Cultivators. As stated in last year's report the Paper Currency investment was raised in 1891-92 by the purchase of Government Promissory Notes of the nominal value of 955,8, but the full amount of interest on the new notes was not realised during that year, as the investment was made towards its close. The interest realised in 1892-93 includes the interest on these Promissory Notes for a whole year.

75. The following statement shows the balances of the different kinds of loans during the last five years:—

| | 31st March 1889. | 31st March 1890. | 31st March 1891. | 31st March 1892. | 31st March 1893. |
|---|---|---|---|---|---|
| IMPERIAL ADVANCES AND LOAN ACCOUNT. | | | | | |
| Native States | 23,2 | 15,2 | 17,5 | 17,9 | 40,1 |
| Advances for Ceylon Cable | 1,8 | ... | ... | ... | ... |
| Presidency Corporations, including Port Trusts | 7,463,8 | 7,829,3 | 8,277,1 | 8,674,1 | 8,917,8 |
| Mofussil Municipalities | 11,1 | 15,3 | 21,2 | 35,6 | 45,3 |
| Landholders and others | 6,4 | 6,7 | 6,0 | 7,8 | 81,9 |
| District and Local Fund Committees | 25,6 | 25,7 | 24,7 | 24,7 | 31,5 |
| Advances to Cultivators | 1,7 | 10,3 | 21,6 | 96,8 | 96,5 |
| TOTAL | 7,533,6 | 7,902,5 | 8,368,1 | 8,856,9 | 9,213,1 |
| PROVINCIAL ADVANCES AND LOAN ACCOUNT. | | | | | |
| Mofussil Municipalities | 332,0 | 472,9 | 660,7 | 899,4 | 1,106,1 |
| Port Funds | 139,5 | 182,4 | 230,4 | 238,4 | 240,7 |
| District and Local Fund Committees | 45,6 | 40,7 | 48,2 | 56,6 | 69,6 |
| Landholders and others | 111,2 | 104,8 | 81,5 | 100,3 | 85,0 |
| Advances under Special Laws | 244,2 | 243,2 | 228,7 | 209,6 | 204,3 |
| Advances to Cultivators | 308,7 | 370,5 | 431,4 | 642,1 | 934,0 |
| TOTAL | 1,181,2 | 1,414,5 | 1,680,9 | 2,146,4 | 2,639,7 |
| GRAND TOTAL | 8,714,8 | 9,317,0 | 10,049,0 | 11,003,3 | 11,852,8 |
| Interest received | 353,4 | 375,7 | 405,2 | 436,2 | 460,1 |
| Percentage reckoned on balance at end of year | 4·055 | 4·032 | 4·032 | 3·964 | 3·882 |

76. The interest paid in 1892-93 by the Local Governments to the Government of India on account of the loans held on the Provincial Account amounted to 95,7, while the actual sum realised by them and credited to Provincial Revenues amounted in the aggregate to 87,8. The fluctuations under the different heads are explained in detail below.

77. Under *Interest on Loans to Native States* there were no receipts in India, as the debt due by the Jowra State was paid off in 1891-92. The recoveries under *Presidency Corporations* agreed closely with the Budget Estimate, but exceeded the actuals of the previous year largely in Bengal and slightly in Madras owing to additional loans having been granted to the Calcutta Port Trust and the Madras Harbour Trust, respectively. The small decrease in Bengal compared with the Budget is due to the loan to the Port Trust not having been made as early as was anticipated. As regards recoveries from *Municipal and other Public Corporations* the increase in India over the Budget is due to an additional loan having been sanctioned for water-works at Ajmere, and that in the Central Provinces to interest for a half year on the loan of 10,0 granted to the Nagpore Municipality for the purpose of acquiring the catchment area of the Ambajhari Reservoir and laying a second main from the tank to the pumping reservoir; no provision for this was made in the Budget Estimate. In Lower Burma the falling off is attributed to the new loans sanctioned not having been taken up as early as was anticipated. In Bengal the Budget was pitched too high, while in the North-Western Provinces the decrease, which is considerable, is stated to be due (*a*) to a reduction in the rate of interest from 4½ to 4 per cent. on loans to Municipalities with retrospective effect; (*b*) to the consequent refund of interest to the Allahabad, Agra and Benares Municipalities; and (*c*) to new loans not having been granted to Municipalities to the extent anticipated. In Bombay provision was made for the receipt of interest from the Surat and Karachi Municipalities, but the former paid up in 1891-92 the full amount of loan outstanding against it, and no loan was granted to

## XII.—Interest—*continued.*

the Karachi Municipality for want of funds. The falling off in Madras under the head *Interest on loans to Landholders and other Notabilities* is due to the remission of the interest payable by the Nawab of Banganapalli for the past year. Under *Interest on Advances to Cultivators*, the increase in Madras and India is due to large advances having been made in Madras and Ajmere, owing to the agricultural distress which prevailed in the preceding year. In Punjab, Madras, and Bombay the Revised was pitched too high. The interest on the additional investment made in 1891-92 enhanced the receipts under interest on *Currency investment* as explained in paragraph 74. The *Interest on Overdrawn Capital* represents the interest on the drawings of the Railway Companies in excess of the balances at their credit. The provision in the Budget was chiefly for amounts expected to be realised from the Bombay, Baroda and Central India and Great Indian Peninsula Railways; but as these Railways raised additional capital during the year, they did not overdraw their balances. The *Other Items* in India represent chiefly the interest on advances made to the Bank of Bengal, for which no provision was made in the Budget. In Lower Burma the receipt is on account of interest on arrear contribution towards pension of an officer lent to the Rangoon Port Trust, while in Bengal the receipts were augmented by interest on arrear collections of Public Works and Road Cesses, and in Madras by the interest on arrears of Land Revenue, the collection of which had been postponed in the previous year owing to scarcity.

## Section B.—INTEREST.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 4,315,2 | EXPENDITURE . . . . | 3,977,1 | 4,343,2 | 4,374,3 |

78. The charges for 1892-93 include £44,000 on account of discount on the sterling loan raised in England during the year for which no provision was made in the Budget, while the sum paid in 1891-92 on account of discount on the sterling loan raised in that year was £254,400. The charges on account of exchange in 1892-93 have exceeded the Budget and the actuals of the previous year by 266,2 and 318,0 respectively, chiefly on account of a fall in the rate of exchange. Omitting these special items of difference, the actuals of 1892-93 show a decrease of 48,5 compared with those of 1891-92 and an increase of 87,0 over the Budget. The decrease compared with the previous year is due to the transfer of a much larger portion of the interest charges in India to the Railway Revenue Account in consequence of the increase in the Capital Expenditure on Railways and Irrigation Works, partly counterbalanced by an increase, due to the additional expenditure involved by the conversion in 1892-93 of the greater portion of the 4½ per cent. loans of 1878 and 1879, which mainly contributed to the increase over the Budget.

### 13.—Interest on Ordinary Debt.

79. Before proceeding to examine the interest charges in detail, it is usual to ascertain first the amount of Loans raised or discharged during the year, and the following figures supply the necessary particulars for 1891-92 and 1892-93:—

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| | INDIA— | | | |
| ... | Debt incurred . . . . . | 250,0 | 250,0 | 250,0 |
| 54,4 | Debt discharged . . . . . | 2,0 | 5,0 | 4,8 |
| −54,4 | NET IN INDIA . | +248,0 | +245,0 | +245,2 |
| | ENGLAND— | | | |
| | Debt incurred— | | | |
| 4,600,0 | At 3 per cent. . . . . | 1,800,0 | 1,300,0 | 1,300,0 |
| ... | Debentures and Debenture Stock . . . | ... | ... | ... |
| 4,600,0 | TOTAL INCURRED . | 1,800,0 | 1,300,0 | 1,300,0 |
| | Debt discharged— | | | |
| ... | At 5 per cent. . . . . | ... | 4 | 4 |
| 4,2 | At 4 per cent. . . . . | ... | 5 | 9 |
| 1,386,0 | At 3½ per cent. . . . . | ... | ... | ... |
| 31,0 | Oudh and Rohilkhand Railway Debentures . | 1,770,3 | 1,770,3 | 1,770,3 |
| 86,1 | South Indian Railway Debentures . . . | 150,0 | 150,0 | 150,0 |
| 1,507,3 | TOTAL DISCHARGED . | 1,920,3 | 1,921,2 | 1,921,6 |
| +3,092,7 | NET IN ENGLAND . | −120,3 | −621,2 | −621,6* |
| +3,038,3 | NET IN INDIA AND ENGLAND . | +127,7 | −376,2 | −376,4 |

* The above amounts are exclusive of 98,8 cancelled, comprising 88,7 charged to Railways on account of Sinking Funds of the East Indian, Eastern Bengal, and Sind, Punjab and Delhi Railways, and 10,1 to Discount Sinking Fund.

80. As announced in the Financial Statement for 1892-93, no public loan was raised in India, but a loan of 250,0 was taken from the Nawab of Rampur for the construction of the Rampur-Moradabad Railway. During the year 10,772,6 of the 4½ per cent. loans of 1878 and 1879 were also converted into the 4 per cent. loan of 1854-55 under the terms of the Finance Department Notification No. 2290, dated 6th June 1892. A sum of 2,0 was provided in the Budget for the discharge of expired loans, but 4,8 was actually claimed during the year. In *England* the Budget provided for the issue of 3 per cent. stock for £1,800,000 for advances to Railway Companies and for the discharge of debentures of the Oudh and Rohilkhand, South Indian and Southern Mahratta Railways. The debentures of the last-mentioned Railway were however renewed instead of being discharged, and the amount of stock issued was reduced to £1,300,000.

## Section B.—INTEREST—*continued.*

## 13.—Interest on Ordinary Debt—*continued.*

81. The usual Statement analysing the charge for Interest on Ordinary Debt is given below:—

| 1891-92. Accounts. | Rate. Debt in India on 31st March 1892. | Principal. | Interest due. | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|---|---|
| 593,4 | 4½ | 13,149,1 | 591,7 | 590,6 | 438,1 | 490,0 |
| 3,568,3 | 4 | 89,361,5 | 3,574,5 | 3,579,2 | 3,785,7 | 3,760,1 |
| 1,2 | 3½ | 52,2 | 1,8 | 1,8 | 1,8 | 1,4 |
| 4,5 | Provincial | 86,0 | 3,4 | 3,4 | 3,5 | 4,5 |
| 3 | Stock Notes | 1,4 | 1 | ... | 1 | 1 |
| 4,167,7 | Total | 102,650,2 | 4,171,5 | 4,175,0 | 4,229,2 | 4,256,1 |
| 9 | Interest on Loans in course of discharge | | | 1,0 | 1,3 | 9 |
| 1 | Discount on Loans and Miscellaneous | | | ... | 9,6 | 10,8 |
| 4,168,7 | Total Interest paid in India | | | 4,176,0 | 4,240,1 | 4,267,8 |
| 3,803,2 | England | | | 3,633,0 | 3,655,6 | 3,655,7 |
| 1,651,5 | Exchange | | | 1,816,5 | 2,193,3 | 2,199,4 |
| 5,454,7 | Total Interest paid in England | | | 5,449,5 | 5,848,9 | 5,855,1 |
| 9,623,4 | GRAND TOTAL | | | 9,625,5 | 10,089,0 | 10,122,9 |

Divided into—

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| | Interest on Ordinary Debt— | | | |
| 54,4 | India | —123,2 | —66,4 | —40,1 |
| 2,639,3 | England | 2,395,8 | 2,433,4 | 2,433,5 |
| 1,146,1 | Exchange | 1,197,9 | 1,460,0 | 1,464,1 |
| 3,839,8 | | 3,470,5 | 3,827,0 | 3,857,5 |
| | Interest on Debt for Railways and Irrigation Works— | | | |
| 4,114,3 | India | 4,299,2 | 4,306,5 | 4,307,9 |
| 1,163,9 | England | 1,237,2 | 1,222,2 | 1,222,2 |
| 505,4 | Exchange | 618,6 | 733,3 | 735,3 |
| 5,783,6 | | 6,155,0 | 6,262,0 | 6,265,4 |
| 9,623,4 | | 9,625,5 | 10,089,0 | 10,122,9 |

82. The distribution of the charges between 4½ and 4 per cent. loans was considerably affected by the conversion operations referred to in paragraph 80. Taking these payments as a whole, the actuals exceeded the amount due and the Budget Estimate by 96,3 and 91,8 respectively; of these about 65,4 was due to the extra payments involved by the conversion operations, including 10,8 paid on account of brokerage on the notes tendered for conversion in England, and the remainder was due partly to the payment of arrears of previous years and partly to the interest on some securities of the 4½ per cent. loans of 1878 and 1879 having fallen due in March 1893 instead of in April 1893 on their transfer from England to India.

83. The following are the details of the interest paid in *England*:—

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 2,639,3 | Interest not charged to Railways | 2,395,8 | 2,433,4 | 2,433,5 |
| 1,146,1 | Exchange | 1,197,9 | 1,460,0 | 1,464,1 |
| 1,006,0 | Interest charged to State Railways | 1,017,4 | 1,017,0 | 1,017,1 |
| 436,8 | Exchange | 508,7 | 610,2 | 611,9 |
| 157,9 | Interest charged against Companies on advances | 219,8 | 205,2 | 205,1 |
| 68,6 | Exchange | 109,9 | 123,1 | 123,4 |
| 5,454,7 | Total as above | 5,449,5 | 5,848,9 | 5,855,1 |

Under *Interest not charged to Railways*, the actuals exceeded the Budget by 37,7, being the net result of increases of 44,0 and 3,7 on account of discount and interest respectively on the 3 per cent. stock issued during the year, and a saving of 10,0 owing to the provision for interest on temporary debt not having been required. The decrease compared with the previous year is due chiefly to the discount on the loan raised in that year having been considerably higher. The saving on the Budget under *Interest charged against Companies on advances* is due to no advance having been made to the Southern Mahratta Railway for the discharge of debentures which were renewed. The increase compared with the previous year is due to fresh advances having been made.

## Section B.—INTEREST—*continued.*

## 14.—Interest on other Obligations.

| | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| On Special Loans | Accounts 1891-92 | 73,1 | ... | ... | ... | ... | ... | 8 | 1 | ... | 4,5 | 78,5 |
| | Budget 1892-93 | 5,4 | ... | ... | ... | ... | ... | 70,8 | 1 | ... | 4,6 | 80,9 |
| | Revised 1892-93 | 5,4 | ... | ... | ... | ... | ... | 70,6 | 1 | ... | 4,5 | 80,6 |
| | Accounts 1892-93 | 5,8 | ... | ... | ... | ... | ... | 71,6 | 1 | ... | 4,5 | 82,0 |
| Treasury Notes and Service Funds | Accounts 1891-92 | 67,5 | ... | ... | ... | ... | ... | ... | ... | 4 | 7,4 | 75,3 |
| | Budget 1892-93 | 70,9 | ... | ... | ... | ... | ... | ... | ... | 5 | 7,5 | 78,9 |
| | Revised 1892-93 | 71,6 | ... | ... | ... | ... | ... | ... | ... | 5 | 7,9 | 80,0 |
| | Accounts 1892-93 | 71,6 | ... | ... | ... | ... | ... | ... | ... | 5 | 7,9 | 80,0 |
| Savings Bank Deposits | Accounts 1891-92 | 258,7 | 3 | 3 | 4 | ... | 11,4 | 1,7 | 7,0 | 1,9 | 29,6 | 311,3 |
| | Budget 1892-93 | 282,3 | 3 | 4 | 5 | ... | 11,7 | 2,0 | 8,3 | 1,8 | 30,5 | 337,8 |
| | Revised 1892-93 | 290,9 | 3 | 2 | 6 | ... | 11,9 | 2,0 | 7,7 | 1,8 | 30,9 | 346,3 |
| | Accounts 1892-93 | 289,7 | 1 | 1 | 8 | ... | 11,9 | 2,0 | 7,6 | 2,0 | 31,3 | 345,5 |
| Miscellaneous | Accounts 1891-92 | 7,2 | ... | ... | ... | ... | 7 | ... | ... | 8 | 1,5 | 10,2 |
| | Budget 1892-93 | 5,1 | ... | ... | ... | ... | 3 | 1,2 | ... | 9 | 1,2 | 8,7 |
| | Revised 1892-93 | 5,4 | ... | 1 | ... | ... | 1,1 | 2 | ... | 1,0 | 1,2 | 9,0 |
| | Accounts 1892-93 | 5,5 | ... | 1 | ... | ... | 1,1 | 2 | ... | 8 | 1,3 | 9,0 |
| Total | Accounts 1891-92 | 406,5 | 3 | 7 | | ... | 12,1 | 2,5 | 7,1 | 3,1 | 43,0 | 475,3 |
| | Budget 1892-93 | 363,7 | 3 | 9 | | ... | 12,0 | 74,0 | 8,4 | 3,2 | 43,8 | 506,3 |
| | Revised 1892-93 | 373,3 | 3 | 9 | | ... | 13,0 | 72,8 | 7,8 | 3,3 | 44,5 | 515,9 |
| | Accounts 1892-93 | 372,6 | 1 | 1,0 | | ... | 13,0 | 73,8 | 7,7 | 3,3 | 45,0 | 516,5 |

| | | Sterling. | Exchange. | Total. | | |
|---|---|---|---|---|---|---|
| England | Accounts 1891-92 | 1 | ... | 1 | Total, including England | 475,4 |
| | Budget 1892-93 | 2 | 1 | 3 | | 506,6 |
| | Revised 1892-93 | 2 | 1 | 3 | | 516,2 |
| | Accounts 1892-93 | 2 | 1 | 3 | | 516,8 |

84. There was an increase as compared with the previous year of 41,4, of which 34,2 occurred under Savings Banks, the charges against which were also under-estimated by 7,7. Under interest on *Special Loans* the principal alteration arose out of the transfer of the loans from the late King of Oudh from the India Books to the Books of the Accountant General, North-Western Provinces and Oudh. There was, however, an actual increase in the charges connected with these loans in the North-Western Provinces and Oudh, and an increase occurred in India in the annuities payable in respect of the 8 per cent. Madras perpetual loans. The usual details of the interest on *Treasury Notes and Service Funds* and *Savings Bank Deposits* are noted below, which show that the estimates were fairly well realized except under Civil Engineers' Provident Fund, Regimental Savings Bank, and Other accounts, in which there was an increase in the interest on the Deposits of the General Family Pension Fund and the Postal Insurance and Life Annuity Fund :—

*Interest on Treasury Notes and Service Funds.*

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 66,7 | Bengal Uncovenanted Fund | 68,8 | 68,3 | 68,8 |
| 7,4 | Bombay " " | 7,5 | 7,9 | 7,9 |
| 1,2 | Other Funds | 2,6 | 3,8 | 3,3 |
| 75,3 | Total | 78,9 | 80,0 | 80,0 |

*Interest on Savings Bank Deposits.*

| | | | | |
|---|---|---|---|---|
| 241,0 | Post Office Savings Banks | 264,0 | 270,0 | 269,3 |
| 37,8 | Presidency Savings Banks | 39,2 | 39,2 | 39,7 |
| 15,6 | State Railway Provident Institutions | 18,4 | 18,3 | 17,2 |
| 7,0 | Civil Engineers' Provident Fund | 7,7 | 7,5 | 8,4 |
| 4,9 | Regimental Savings Banks | 4,4 | 5,4 | 4,8 |
| 5,0 | Other Accounts | 4,1 | 5,9 | 6,1 |
| 311,3 | Total | 337,8 | 346,3 | 345,5 |

## Section C.—POST OFFICE, TELEGRAPH, AND MINT.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 2,575,7 | RECEIPTS . . . . . | 2,618,0 | 2,755,5 | 2,736,9 |
| 2,429,2 | EXPENDITURE . . . . . | 2,547,9 | 2,528,4 | 2,505,6 |
| +146,5 | NET . | +70,1 | +227,1 | +231,3 |
| —47,0 | POST OFFICE (NET) . . . . | —57,0 | —56,2 | —29,6 |
| +80,6 | TELEGRAPH (NET) . . . . | +15,4 | +70,5 | +62,6 |
| +112,9 | MINT (NET) . . . . | +111,7 | +212,8 | +198,3 |

85. The net expenditure of the Post Office was less than anticipated in the Budget Estimate owing to the curtailment of charges for Stationery and Printing, which were also, however, somewhat over-estimated. There is, as usual, a slight improvement compared with the previous year.

86. The improvement in the net earnings of the Telegraph Department was due to the normal expansion of the operations of the Department. The falling off in 1892-93, as compared with the previous year, was less than would appear from the above figures, Stationery supplied from Central Stores having been charged against the Department for the first time in that year.

87. The better results under Mint were obtained from the exceptionally heavy silver coinage of the year caused by the large importations of the metal in expectation of the closing of the Mints.

## C.—POST OFFICE, TELEGRAPH, AND MINT.—RECEIPTS.

### XIII.—Post Office.

| 1891-92. Accounts. | | | Budget. | | 1892-93. Revised. | | Accounts. |
|---|---|---|---|---|---|---|---|
| 154,1 | Parcel and other Postage collected in cash . . . . | | 157,0 | | 152,5 | | 150,8 |
| | SALE OF POSTAGE STAMPS— | | | | | | |
| 833,0 | Ordinary . . . . | 862,0 | | 863,0 | | 866,1 | |
| 213,2 | Service . . . . | 218,0 | | 226,0 | | 225,6 | |
| 1,046,2 | | 1,080,0 | | 1,089,0 | | 1,091,7 | |
| 7,2 | *Deduct*—Payments to English, Colonial and other Foreign Post Offices . . . . . | 7,5 | | 20,0 | | 16,2 | |
| 1,039,0 | | | 1,072,5 | | 1,069,0 | | 1,075,5 |
| 17,1 | MAIL CART AND PARCEL VAN PASSENGER SERVICE . . . | | 17,0 | | 17,2 | | 15,9 |
| 211,2 | MONEY ORDER RECEIPTS . . | | 224,0 | | 226,0 | | 221,4 |
| 7,1 | BULLOCK TRAIN COLLECTIONS . | | 10,0 | | 9,0 | | 9,6 |
| 10,1 | OTHER RECEIPTS . . . | | 11,2 | | 10,2 | | 8,1 |
| 1,438,6 | TOTAL . | | 1,491,7 | | 1,483,9 | | 1,481,3 |
| | DISTRICT POST COLLECTIONS— | | | | | | |
| 9 | Central Provinces . . . | | 5 | | 9 | | 8 |
| 1,6 | Bengal . . . . . | | ... | | 1,5 | | 1,7 |
| 5,2 | Punjab . . . . . | | 4,5 | | 5,0 | | 5,0 |
| ... | Madras . . . . . | | | | 1 | | 1 |
| 1 | Bombay . . . . . | | 2 | | ... | | ... |
| 7,8 | TOTAL . | | 6,7 | | 7,5 | | 7,6 |
| 1,446,4 | GRAND TOTAL . | | 1,498,4 | | 1,491,4 | | 1,488,9 |

88. As usual the revenue exceeded that of the preceding year, but the increase fell short of Budget anticipations by 9,5 owing to an unexpected decrease in postage on unpaid letters and an increase in the deduction made from revenue on account of payments to the London Post Office for Continental transit of Newspapers and Commercial papers and for open and closed mail transit, and to Foreign and Colonial Administrations for certain arrear claims.

## Section C.—POST OFFICE, TELEGRAPH, AND MINT.—RECEIPTS—*continued.*

### XIII.—Post Office—*continued.*

89. The falling off under *Parcel and other Postage* was due to smaller receipts from unpaid letters. These receipts fluctuate considerably from year to year, the collections for the last 6 years having been as follows:—

| | |
|---|---|
| 1887-88 | 144,8 |
| 1888-89 | 148,1 |
| 1889-90 | 140,9 |
| 1890-91 | 155,2 |
| 1891-92 | 154,1 |
| 1892-93 | 150,8 |

90. The rise in the sale of *Ordinary Postage Stamps* over the actuals of 1891-92 was due to the normal expansion of the operations of the department. The increase under sale of *Service Postage Stamps* occurred chiefly in the Madras and Punjab Circles. The net *Payments to other Governments* were more than double the Budget Estimate owing to payments to the London Post Office for continental transit of Newspapers and Commercial papers and to disbursements for open and closed mail transit; as also to the clearance of certain arrear claims of Foreign and Colonial Administrations. The Budget did not provide for any of these items. The Revised Estimate included a provision of 7,6 for open and closed transit mails, of which only 3,8 was paid during the year. The decrease in *Mail Cart and Parcel Van Passenger Service* was due to dullness of traffic. *Money Order Receipts* were higher than last year's actuals by 10,2, but did not come up to the Budget or the Revised Estimate owing to a decrease in the business during the last four months of the year as compared with the average receipts during the corresponding period of the three preceding years. The falling off under *Other Receipts* resulted chiefly from smaller sales of overprinted Stamps to Native States. The improvement under *District Post* collections was due to new contributions from non-Feudatory States in the Central Provinces and to increased local receipts in the Punjab.

### XIV.—Telegraph.

| 1891-92. Accounts. | | 1892-93. Budget. | Revised. | Accounts. |
|---|---|---|---|---|
| | INDIAN TELEGRAPH— | | | |
| | *Message Revenue*— | | | |
| 363,5 | Sale of Stamps, deducting Refunds, etc. | 371,0 | 372,0 | 366,1 |
| 25,8 | Receipts from other Administrations | 23,0 | 23,0 | 30,5 |
| 180,8 | Other Receipts by Cash, Postage Stamps and Book Transfer | 145,0 | 180,0 | 182,3 |
| 4 | Receipts of Provincial Telegraphs | 3 | ... | ... |
| 570,5 | | 539,3 | 575,0 | 578,9 |
| | *Other Revenue*— | | | |
| 148,0 | Rent of Wires and Instruments leased to Railways and Canals | 150,0 | 155,0 | 155,1 |
| 10,6 | Rent of Local and Private Lines | 11,4 | 14,1 | 15,1 |
| 1,2 | Royalty from Telephone Companies | 1,1 | 1,2 | 1,3 |
| 4,5 | Recoveries from Guarantors | 5,5 | 4,0 | 4,1 |
| 2,7 | Miscellaneous Revenue | 3,0 | 2,7 | 2,8 |
| 167,0 | | 171,0 | 177,0 | 178,4 |
| 737,5 | TOTAL INDIAN TELEGRAPH | 710,3 | 752,0 | 757,3 |
| 163,8 | INDO-EUROPEAN TELEGRAPH | 174,0 | 170,5 | 165,2 |
| 901,3 | TOTAL INDIA | 884,3 | 922,5 | 922,5 |
| 12,6 | ENGLAND | 5,5 | 9,5 | 9,5 |
| 5,4 | EXCHANGE | 2,8 | 5,7 | 5,7 |
| 919,3 | GRAND TOTAL | 892,6 | 937,7 | 937,7 |

#### Indian Telegraph.

91. The receipts in 1892-93 show an improvement of 19,8 over those of the previous year, due chiefly to the general expansion of the operations of the Department, and partly to realizations of previous years' claims on account of local, private, and guaranteed lines. A part of the increase due to these causes was counterbalanced by a falling off of 25,5 in the inland state traffic, the receipts from this source in 1891-92 having been exceptionally high in consequence of Military expeditions.

## Section C.—POST OFFICE, TELEGRAPH, AND MINT.—RECEIPTS—*continued.*

## XIV.—Telegraph—*continued.*

### Indian Telegraph—*continued.*

92. Compared with the Budget Estimate the actual receipts show an increase of 47,0. It was due chiefly to the growth of message traffic having been greater than was anticipated, and partly to larger receipts on account of rent of wires and instruments leased to railways and others.

93. The increase of 5,3 over the Revised Estimate is attributed to large receipts in the last few weeks of the year, which were not anticipated.

### Indo-European Telegraph.

94. The receipts during 1892-93 were 1,4 less than in 1891-92. The decrease was due chiefly to the amount realized in England from other telegraph administrations on account of message revenue having been smaller than in the previous year. The falling off of 1,9, as compared with the Budget Estimate, is the net result of an increase of 4,0 under England and 2,9 under Exchange, and of a decrease of 8,8 in the receipts in India. The increase in England was due to the receipts from the Ottoman Telegraph administration on account of traffic balances of the previous year having been larger than was expected. The falling off in the receipts in India was due partly to a variation in the course of the traffic, owing to which the amounts collected by the department for other administrations were somewhat less, and partly to the receipts under message revenue in the last few weeks of the year having been smaller than was anticipated. Owing to a falling off in the receipts in India in the last few weeks of the year the actuals fell short of the Revised Estimate by 5,3.

## XV.—Mint.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 116,1 | Seignorage on Silver | 146,0 | 245,8 | 256,1 |
| 1 | Ditto on Gold | 1 | 1 | 1 |
| 83,8 | Gain on Copper Coinage | 65,0 | 65,0 | 37,9 |
| | Other Receipts— | | | |
| 5,5 | Calcutta | 6,6 | 6,3 | 6,7 |
| 4,5 | Bombay | 9,3 | 9,2 | 9,4 |
| 210,0 | TOTAL INDIA | 227,0 | 326,4 | 310,2 |
| ... | England | ... | ... | 1 |
| ... | Exchange | ... | ... | ... |
| 210,0 | GRAND TOTAL | 227,0 | 326,4 | 310,3 |

95. The large importations of silver, due, in some measure, to the expectation of the early closing of the Mints, account for the large increase under *Seignorage*. The following table shows the importations of silver and the silver coinage at the Mints in recent years:—

| | Net Importation. | Silver Coinage. | Seignorage. |
|---|---|---|---|
| 1885-86 | 11,606,6 | 10,285,6 | 202,6 |
| 1886-87 | 7,155,7 | 4,616,5 | 93,1 |
| 1887-88 | 9,228,8 | 10,788,4 | 149,8 |
| 1888-89 | 9,246,7 | 7,282,3 | 138,9 |
| 1889-90 | 10,937,9 | 8,541,2 | 168,8 |
| 1890-91 | 14,175,1 | 13,193,5 | 264,9 |
| 1891-92 | 9,022,2 | 5,554,0 | 116,1 |
| 1892-93 | 12,863,6 | 12,611,5 | 256,1 |

96. The *Gain on Copper Coinage* fell short of the Estimate owing to the absorption of copper coin having been less than was anticipated.

## Section C.—POST OFFICE, TELEGRAPH, AND MINT—EXPENDITURE.

### 15—Post Office.

| 1891-92. Accounts. | | | Budget. | | 1892-93. Revised. | | Accounts. |
|---|---|---|---|---|---|---|---|
| 55,9 | | Chief Office, Calcutta . . | 61,8 | | 59,5 | | 59,0 |
| 786,8 | | Presidency and District Offices . . . . | 800,5 | | 803,0 | | 797,4 |
| | | Conveyance of Mails— | | | | | |
| 100,1 | | Road Establishment and Contingencies . . . | 103,7 | | 105,3 | 103,7 | |
| 106,3 | | Railway Charges . . | 112,0 | | 107,8 | 105,4 | |
| 49,7 | | Bullock Train and Mail Cart Establishment and Charges | 49,2 | | 52,4 | 53,4 | |
| 4,3 | | Other Charges . . . | 4,5 | | 4,6 | 5,3 | |
| | 260,4 | | | 269,4 | 270,1 | | 267,8 |
| | 13,0 | Discount on Sale of Postage Stamps . . . . | | 13,5 | 13,5 | | 13,6 |
| | 61,9 | Subsidies . . . . | | 64,4 | 66,8 | | 66,6 |
| | 55,2 | Stationery and Printing . | | 74,4 | 60,0 | | 38,2 |
| | 5,3 | Miscellaneous . . . | | 6,9 | 5,1 | | 5,2 |
| | 1,238,5 | Total . | | 1,290,9 | 1,278,0 | | 1,247,8 |
| | | District Post Charges— | | | | | |
| 3,6 | | India . . . . | 3,7 | | 3,4 | 3,3 | |
| 6,1 | | Central Provinces . . | 5,9 | | 6,2 | 6,2 | |
| 13,2 | | Burma . . . . | 13,4 | | 13,1 | 12,9 | |
| 3,8 | | Assam . . . . | 4,0 | | 3,9 | 3,9 | |
| 37,1 | | Bengal . . . . | 36,6 | | 37,5 | 37,3 | |
| 18,3 | | N.-W. Provinces and Oudh . | 18,5 | | 18,4 | 18,4 | |
| 14,9 | | Punjab . . . . | 16,8 | | 16,7 | 17,0 | |
| 9,0 | | Madras . . . . | 9,5 | | 8,0 | 7,9 | |
| 10,7 | | Bombay . . . . | 10,7 | | 10,6 | 10,6 | |
| | 116,7 | | | 119,1 | 117,8 | | 117,5 |
| | 1,355,2 | Total | | 1,410,0 | 1,395,8 | | 1,365,3 |
| | | England— | | | | | |
| 59,9 | | Payments to English Post Offices . . . . | 59,9 | | 59,9 | 59,9 | |
| 36,0 | | Stores . . . . | 37,0 | | 35,0 | 35,8 | |
| 5 | | Other Charges . . . | ... | | ... | ... | |
| | 96,4 | | | 96,9 | 94,9 | | 95,7 |
| | 41,8 | Exchange . . . . | | 48,5 | 56,9 | | 57,5 |
| | 1,493,4 | GRAND TOTAL | | 1,555,4 | 1,547,6 | | 1,518,5 |

97. The actuals show a saving of 36,9 on the Budget, which occurred almost entirely under Stationery and Printing, and was due partly to an actual reduction of the charges owing to stricter economy and partly to an over-estimate of them.

98. The decrease under *Chief Office* resulted from the amounts provided in the Budget for changes in the Director General's Office and for extra and temporary establishments in the Account Office not having been utilised in full. The saving under *Presidency and District Offices*, which was larger than it appears to be, certain charges estimated for under *Miscellaneous* having been compiled under this head, was also due to the provision for increased establishments not having been fully required. *Railway Charges* were less than the Budget Estimate, owing partly to an over-estimate and partly to the more economical working of the Railway Mail Service. The *Bullock Train and Mail Cart* charges exceeded the Budget Estimate, owing partly to an increase in the fixed and temporary establishments, partly to new contracts, and partly to an increase in the contingent charges. The increase under *Subsidies* was due to arrear payments of the subsidies due to the Tigris Euphrates Company and the Steam Navigation Companies in Assam. The excess under *Other Charges* was caused by the opening of a new line of postal communication worked by boats in Assam. The large decrease (36,2) under *Stationery and Printing* has been explained above. The falling off under *Miscellaneous* was owing chiefly to the charges for construction and repair of Post Offices provided under this head having been compiled under *Presidency and District Offices.*

99. Under *District Post Charges* the increase in Bengal was due to charges for conveyance of mails in the Lushai country; and the decrease in Madras was brought about by the conversion of a large number of District Post Establishments into Imperial.

## Section C.—POST OFFICE, TELEGRAPH, AND MINT—EXPENDITURE—*continued.*

### 16.—Telegraph.

#### Indian Telegraph.

IMPERIAL.

*Capital Account.*

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 67,6 | India | 89,3 | 83,0 | 80,0 |
| 83,2 | England | 83,5 | 81,7 | 79,7 |
| | *Revenue Account.* | | | |
| 460,9 | India | 470,0 | 485,7 | 499,8 |
| 5,5 | England | 5,0 | 6,0 | 5,9 |
| 617,2 | | 647,8 | 656,4 | 665,4 |
| 38,5 | EXCHANGE | 44,3 | 52,6 | 51,5 |
| 655,7 | | 692,1 | 709,0 | 716,9 |
| | PROVINCIAL | | | |
| 4 | Bombay | 4 | ... | ... |
| 656,1 | TOTAL INDIAN TELEGRAPH | 692,5 | 709,0 | 716,9 |
| | INDO-EUROPEAN TELEGRAPH. | | | |
| | IMPERIAL. | | | |
| 83,0 | India | 83,0 | 66,8 | 67,4 |
| 51,4 | England | 49,8 | 39,1 | 38,7 |
| | RED SEA AND INDIAN TELEGRAPH COMPANY. | | | |
| 18,0 | England | 18,0 | 18,0 | 18,0 |
| 152,4 | | 150,8 | 123,9 | 124,1 |
| 30,2 | EXCHANGE | 33,9 | 34,3 | 34,1 |
| 182,6 | TOTAL INDO-EUROPEAN AND RED SEA | 184,7 | 158,2 | 158,2 |
| 611,9 | Total India | 642,7 | 635,5 | 647,2 |
| 158,1 | „ England | 156,3 | 144,8 | 142,3 |
| 68,7 | „ Exchange | 78,2 | 86,9 | 85,6 |
| 838,7 | GRAND TOTAL | 877,2 | 867,2 | 875,1 |

#### Indian Telegraph.

100. The expenditure during 1892-93 (excluding Exchange) was 47,8 more than that in the previous year. There was increased expenditure in India, both under Capital and Revenue. The increase under Capital was chiefly due to the outlay on the telegraph lines in Kashmir, which were transferred to the control of the Telegraph Department from 1892-93. The increase under Revenue was due to the expansion of the operations of the Department; including Kashmir lines, which necessitated larger establishments, more renewals and maintenance of additional offices, and partly to the inclusion for the first time in the Finance accounts of the Telegraph Department of the charges for stationery and printing which were formerly debited to the head "Stationery and Printing." The increase, as compared with the Budget Estimate, is attributed partly to the debit of stationery and printing charges, and partly to the grant for Revenue expenditure having proved insufficient. The increase over the Revised Estimate was chiefly due to the debit to this head of the charges for stationery and printing, for which no provision was made owing to the issue of orders for the adjustment after the Revised Estimate of the year had been framed.

#### Indo-European Telegraph.

101. Exclusive of the special political charge of 7,1 mentioned in the Appropriation Report for 1891-92, the outlay during that year was 145,3. Compared with this figure the expenditure during 1892-93 shows a decrease of 21,2, which was chiefly due (1) to less cable being manufactured during 1892-93 than in the previous year, (2) to smaller payments for stores than in the previous year, and (3) to smaller payments under the common purse agreement, owing to a slight interruption of the Indo-European route and to a general decrease of traffic.

102. The decrease of 26,7, as compared with the Budget Estimate, was chiefly due (1) to the transfer of certain surplus stores valued at 3,2 to the Indian Telegraph Department; (2) to an over-estimate of the cost of re-insulation of the lines in Persia and certain other works; and (3) to smaller payments under the common purse agreement as explained in the foregoing paragraph.

## Section C.—POST OFFICE, TELEGRAPH, AND MINT—EXPENDITURE—*continued.*

### 17.—Mint.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| | ESTABLISHMENTS— | | | |
| 30,3 | Calcutta | 29,0 | 30,8 | 31,2 |
| 27,8 | Bombay | 31,5 | 28,5 | 29,0 |
| | LOSS OF WEIGHT IN COINAGE— | | | |
| 5,6 | Calcutta | 11,5 | 7,6 | 7,2 |
| 6,5 | Bombay | 10,0 | 15,6 | 15,3 |
| | OTHER CHARGES— | | | |
| 5,3 | Calcutta | 5,2 | 6,3 | 5,2 |
| 5,3 | Bombay | 8,6 | 7,0 | 7,7 |
| 41,2 | TOTAL Calcutta | 45,7 | 44,7 | 43,6 |
| 39,6 | „ Bombay | 50,1 | 51,1 | 52,0 |
| 80,8 | „ India | 95,8 | 95,8 | 95,6 |
| 11,4 | „ England | 13,0 | 11,1 | 10,2 |
| 4,9 | „ Exchange | 6,5 | 6,7 | 6,2 |
| 97,1 | GRAND TOTAL | 115,3 | 113,6 | 112,0 |

103. The increase in Calcutta under *Establishments* was chiefly due to charges for extra hours on account of increased coinage operations. In Bombay the saving was chiefly owing to vacancies in the complement of mechanics and labourers, partially counterbalanced by an increase of 1,0 due to the absence of the Mint and Assay Masters on privilege leave. The *Loss of weight in coinage* was, as compared with the Budget Estimate, less in Calcutta, chiefly owing to an over-estimate of the amount of uncurrent coins received for re-coinage, partially counterbalanced by an increase due to the larger coinage. In Bombay the excess over the Budget was due to an increase in the coinage of 3½ crores over the Estimate.

## Section D.—RECEIPTS BY CIVIL DEPARTMENTS.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 1,656,2 | RECEIPTS . . . . . | 1,615,8 | 1,660,8 | 1,607,9 |

104. The receipts in this section show a decrease as compared with both the actuals of the previous year and the Estimates in consequence of a change in the method of accounting for recoveries from other Departments and Local Governments for work executed in Dock-yards, which are now deducted from the expenditure instead of being shown as receipts under Marine. There is, of course, a corresponding reduction under the expenditure head. But for this change the receipts would have shown a small increase, chiefly under Law and Justice, in escheats, and magisterial fines, under Police in cattle pound fees, and under Marine in the sale-proceeds of unserviceable vessels. There was a slight falling off in Educational fees owing to the transfer of a large number of schools to the control of Municipalities in the Central Provinces.

### XVIA.—Law and Justice—Courts of Law.

| | | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Sale-proceeds of Unclaimed and Escheated Property. | Accounts . | 1891-92 | 3,8 | 1,6 | 1,3 | 1,1 | 1,0 | 2,3 | 1,8 | 1,3 | 1,7 | 2,8 | 18,7 |
| | Budget . | 1892-93 | 6 | 1,5 | 8 | 1,1 | 7 | 3,0 | 2,0 | 1,3 | 1,6 | 3,2 | 15,8 |
| | Revised . | 1892-93 | 5,8 | 1,7 | 1,3 | 1,1 | 7 | 2,6 | 1,9 | 1,3 | 1,5 | 2,5 | 20,4 |
| | Accounts . | 1892-93 | 6,1 | 1,7 | 1,5 | 1,2 | 7 | 2,8 | 2,1 | 1,6 | 1,3 | 5,4 | 24,4 |
| Court-fees realised in cash. | Accounts . | 1891-92 | 1 | 1,2 | ... | ... | 3 | 2,7 | 22,6 | 7 | 2,4 | 1,2 | 31,2 |
| | Budget . | 1892-93 | 1 | 9 | ... | ... | 2 | 2,2 | 22,4 | 8 | 2,5 | 1,2 | 30,3 |
| | Revised . | 1892-93 | 1 | 1,2 | ... | 1 | 2 | 3,6 | 22,8 | 7 | 1,9 | 1,2 | 31,8 |
| | Accounts . | 1892-93 | 1 | 1,2 | ... | 1 | 2 | 3,6 | 22,8 | 6 | 1,9 | 9 | 31,4 |
| General Fees, Fines, and Forfeitures. | Accounts . | 1891-92 | 4,5 | 10,1 | 13,2 | 33,8 | 8,4 | 79,8 | 28,6 | 40,1 | 59,0 | 31,6 | 309,1 |
| | Budget . | 1892-93 | 4,8 | 10,6 | 13,8 | 31,0 | 6,6 | 78,0 | 26,3 | 39,6 | 58,8 | 31,3 | 300,8 |
| | Revised . | 1892-93 | 5,1 | 11,0 | 14,2 | 32,7 | 8,7 | 76,6 | 28,3 | 39,3 | 57,3 | 32,5 | 305,7 |
| | Accounts . | 1892-93 | 4,7 | 10,6 | 13,0 | 33,0 | 8,7 | 76,5 | 27,9 | 38,4 | 59,4 | 32,1 | 304,3 |
| Other Receipts | Accounts . | 1891-92 | ... | 7 | 1,3 | 4 | 1 | 3,3 | 1,5 | 1,9 | 2,6 | 5,1 | 16,9 |
| | Budget . | 1892-93 | ... | 4 | 6 | 2 | 2 | 3,8 | 1,5 | 4,1 | 2,1 | 4,7 | 17,6 |
| | Revised . | 1892-93 | ... | 6 | 9 | 6 | 2 | 4,2 | 1,5 | 1,9 | 4,3 | 4,8 | 19,0 |
| | Accounts . | 1892-93 | ... | 5 | 8 | 7 | 2 | 3,9 | 1,1 | 1,7 | 3,7 | 4,7 | 17,3 |
| Total | Accounts . | 1891-92 | 8,4 | 13,6 | 51,1 | | 9,8 | 88,1 | 54,5 | 44,0 | 65,7 | 40,7 | 375,9 |
| | Budget . | 1892-93 | 5,5 | 13,4 | 47,5 | | 7,7 | 87,0 | 52,2 | 45,8 | 65,0 | 40,4 | 364,5 |
| | Revised . | 1892-93 | 11,0 | 14,5 | 50,9 | | 9,8 | 87,0 | 54,5 | 43,2 | 65,0 | 41,0 | 376,9 |
| | Accounts . | 1892-93 | 10,9 | 14,0 | 50,3 | | 9,8 | 86,8 | 53,9 | 42,3 | 66,3 | 43,1 | 377,4 |

105. The steady progress in the receipts classified under this head, which was noticed in last year's report, is maintained; the accounts of 1892-93 exceeded those of 1891-92 by 1,5 and the Budget Estimate by 12,9.

106. Under *Sale-proceeds of Unclaimed and Escheated Property* the Revenue is necessarily fluctuating. There was an increase of 8,6 as compared with the Budget, owing to larger receipts on account of unclaimed estates transferred to Government by the Administrator General, Bengal, and to special items in the Satara and Sholapore districts in Bombay.

107. Under *Court-fees realised in cash* the receipts in Bengal exceeded those of the preceding five years except 1890-91, in which there was a special item of 5,8. But this was partly counterbalanced by slight decreases in Madras and Bombay.

108. The receipts under *General Fees, Fines and Forfeitures*, consisting chiefly of magisterial fines, show a slight increase; but in Bengal, the Punjab, and Upper Burma there was a slight falling off.

109. Under *Other Receipts* the accounts of 1892-93 were better than those of 1891-92. The decrease compared with the Budget was nominal, because the Budget for Punjab included 2,1 for Judicial Record Fees, which in the accounts were credited under I.—Land Revenue.

## Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

## XVIB.—Law and Justice—Jails.

| | | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. and Oudh. | Punjab. | Madras | Bombay | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Sale-proceeds of Jail Manufactures. | Accounts | 1891-92 | 1,4 | 28,4 | 6,6 | 25,5 | 1,0 | 91,8 | 39,5 | 15,1 | 24,6 | 11,3 | 245,2 |
| | Budget | 1892-93 | 1,8 | 35,2 | 6,5 | 26,2 | 1,5 | 89,6 | 35,6 | 15,6 | 20,0 | 10,0 | 242,0 |
| | Revised | 1892-93 | 1,8 | 22,7 | 9,0 | 26,1 | 1,1 | 91,4 | 40,5 | 13,2 | 30,4 | 10,0 | 246,8 |
| | Accounts | 1892-93 | 1,9 | 26,4 | 11,1 | 26,8 | 1,2 | 90,9 | 39,3 | 13,8 | 32,9 | 10,5 | 254,8 |
| Other Receipts | Accounts | 1891-92 | 2,6 | 3 | 1,2 | 5 | 5,5 | 1,0 | 5,6 | 9,7 | 1,2 | 10,6 | 38,2 |
| | Budget | 1892-93 | 1,8 | 3 | 1,2 | 1,0 | 4,3 | 4 | 7,4 | 7,7 | 1,3 | 11,9 | 37,3 |
| | Revised | 1892-93 | 1,9 | 3 | 5 | 6 | 5,2 | 6 | 5 | 6,1 | 2,6 | 10,0 | 28,3 |
| | Accounts | 1892-93 | 8 | 3 | 1,0 | 1,5 | 4,3 | 4 | 7 | 5,9 | 3,1 | 9,8 | 27,8 |
| Convict Receipts at Port Blair and Nicobars. | Accounts | 1891-92 | 27,9 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 27,9 |
| | Budget | 1892-93 | 31,3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 31,3 |
| | Revised | 1892-93 | 27,5 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 27,5 |
| | Accounts | 1892-93 | 26,6 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 26,6 |
| Total | Accounts | 1891-92 | 31,9 | 28,7 | 33,8 | | 6,5 | 92,8 | 45,1 | 24,8 | 25,8 | 21,9 | 311,3 |
| | Budget | 1892-93 | 34,9 | 35,5 | 34,9 | | 5,8 | 90,0 | 43,0 | 23,3 | 21,3 | 21,9 | 310,6 |
| | Revised | 1892-93 | 31,2 | 23,0 | 36,8 | | 6,3 | 92,0 | 41,0 | 19,3 | 33,0 | 20,0 | 302,6 |
| | Accounts | 1892-93 | 29,3 | 26,7 | 40,4 | | 5,5 | 91,3 | 40,0 | 19,7 | 36,0 | 20,3 | 309,2 |

110. The receipts on the whole fell slightly short of the Budget Estimate and the Accounts of 1891-92, but there were considerable differences in the different provinces. The Revised Estimate was pitched too low in the Central Provinces, Burma, and Madras.

111. In *Sale-proceeds of Jail Manufactures* there was an increase of 12,8, which was contributed chiefly by increased receipts consequent upon extension of factory work in Madras, Upper Burma, and North-Western Provinces and Oudh, counterbalanced by a large falling off in the Central Provinces. This falling off was due partly to the prohibition of an adjustment of the value of cloth for tent manufacturing purposes supplied by the Jubbulpore Central Jail to the School of Industry, which would have resulted in a charge under the same head, and partly to the abolition of the latter institution in January 1893. In Punjab and Bombay the receipts were slightly lower than in 1891-92, owing, in the first case, to a temporary cessation of manufacture in two large jails in consequence of the outbreak of cholera and, in the second case, to the employment of prisoners of the Dhulia Jail extramurally. The net receipts under this head, after deducting the corresponding charges under head 19B, are given below:—

| | | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Net Receipts from Jail Manufactures. | Accounts | 1891-92 | 3 | 4 | 2,3 | 10,9 | 3 | 25,3 | 14,4 | 4 | 5,5 | 3,1 | 62,9 |
| | Budget | 1892-93 | 6 | 4,3 | 2,0 | 11,2 | 4 | 7,1 | 13,4 | —5 | 3,0 | 6 | 42,1 |
| | Revised | 1892-93 | 7 | —3,2 | 5,0 | 11,5 | 2 | 10,4 | 15,8 | ... | 6,8 | 1,8 | 58,0 |
| | Accounts | 1892-93 | 7 | 4,3 | 6,5 | 13,7 | 5 | 20,3 | 13,9 | —2 | 8,9 | 2,1 | 70,7 |

The largest difference here between the Actuals and the Budget is in Bengal, the charges having been largely over-estimated. It will be noticed that in the Punjab the result of the manufacturing operations was a net charge.

112. Under *Other Receipts* the decrease in India is due to the adoption of the practice of crediting recoveries from Native States on account of the cost of maintaining their prisoners in Government jails in the North-Western Provinces and Bombay in the books of those provinces instead of in India. The falling off in North-Western Provinces and Oudh is due to the discontinuance of a paper credit in the jail accounts of the value of convict labour employed in the construction of jail buildings. The decline in the Punjab is due to the discontinuance early in the year of the employment of convicts at Chenawan on extramural labour; and, in Bombay, to a reduction in the strength of the Nara gang and to postponement of the adjustment of value of labour supplied to the Hyderabad Jail.

113. The decrease under *Convict Receipts at Port Blair* occurred partly in the Tea Garden receipts, owing to a short crop and to delay in the adjustment of the value of tea supplied to the Burma Commissariat, and partly in receipts from Native States on account of the cost of maintenance of their prisoners owing to a decrease in their number.

## Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

### XVII.—Police.

| | | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Police supplied to Municipal, Cantonment, and Town Funds. | Accounts | 1891-92 | ... | 6 | 12,2 | ... | ... | 7 | 6,3 | 55.3 | ... | 6,2 | 81,3 |
| | Budget | 1892-93 | 1,1 | 6 | 12,8 | ... | ... | 1,0 | 6,4 | 55.3 | ... | 6,0 | 83,2 |
| | Revised | 1892-93 | ... | 6 | 14,0 | ... | ... | 6 | 6,3 | 55.1 | ... | 5,8 | 82,4 |
| | Accounts | 1892-93 | ... | 6 | 12,2 | ... | ... | 6 | 6,1 | 55,3 | ... | 5,7 | 80,5 |
| Police supplied to Public Departments, Private Companies, and persons. | Accounts | 1891-92 | ... | 1,3 | 3 | 4 | 3 | 1,7 | 2,6 | 1,8 | 2,4 | 15,8 | 26,6 |
| | Budget | 1892-93 | 1 | 8 | 2 | 8 | ... | 2,0 | 1,9 | 2,5 | 2,5 | 13,0 | 23,8 |
| | Revised | 1892-93 | ... | 1,7 | 3 | 5 | 2 | 2,3 | 1,9 | 1,3 | 2,4 | 15,6 | 26,2 |
| | Accounts | 1892-93 | ... | 1,8 | 2 | 5 | 5 | 2,5 | 1,9 | 1,3 | 4,4 | 15,9 | 29,0 |
| Presidency Police | Accounts | 1891-92 | ... | ... | ... | ... | ... | 13,1 | ... | ... | 3,3 | 12,0 | 28,4 |
| | Budget | 1892-93 | ... | ... | ... | ... | ... | 13,0 | ... | ... | 2,8 | 13,1 | 28,9 |
| | Revised | 1892-93 | ... | ... | ... | ... | ... | 9,3 | ... | ... | 3,2 | 16,9 | 29,4 |
| | Accounts | 1892-93 | ... | ... | ... | ... | ... | 10,2 | ... | ... | 3,1 | 17,1 | 30,4 |
| Fees, Fines and Forfeitures (chiefly Cattle Pound Fees) | Accounts | 1891-92 | 8 | 17,1 | 2,4 | 4,4 | 8,2 | 49,5 | 30,8 | 11,2 | 33,8 | 34,0 | 192,2 |
| | Budget | 1892-93 | 8 | 15,5 | 2,2 | 4,0 | 8,2 | 49,0 | 28,3 | 10,6 | 33,7 | 32,3 | 184,6 |
| | Revised | 1892-93 | 9 | 16,4 | 3,7 | 6,2 | 8,9 | (a)49,1 | 26,7 | 11,4 | 33,7 | 35,6 | 192,6 |
| | Accounts | 1892-93 | 8 | 17,6 | 4,0 | 6,3 | 8,2 | (a)51,9 | 29,0 | 11,7 | 33,4 | 35,7 | 198,6 |
| Other Receipts | Accounts | 1891-92 | 4,3 | 9 | 2,9 | 8 | 4,0 | 26,4 | 3,9 | 2,4 | 3,2 | 4,3 | 53,1 |
| | Budget | 1892-93 | 6 | 7 | 2,0 | 7 | 2,9 | 27,0 | 2,4 | 1,4 | 3,7 | 4,6 | 46,0 |
| | Revised | 1892-93 | 7 | 9 | 2,0 | 7 | 3,6 | 28,7 | 4,1 | 1,4 | 3,7 | 10,1 | 55,9 |
| | Accounts | 1892-93 | 7 | 8 | 1,3 | 8 | 3,4 | 27,5 | 3,8 | 1,7 | 5,5 | 12,0 | 57,5 |
| Total | Accounts | 1891-92 | 5,1 | 19,9 | 23,4 | | 12,5 | 91,4 | 43,6 | 70,7 | 42,7 | 72,3 | 381,6 |
| | Budget | 1892-93 | 2,6 | 17,6 | 22,7 | | 11,1 | 92,0 | 39,0 | 69,8 | 42,7 | 69,0 | 366,5 |
| | Revised | 1892-93 | 1,6 | 19,6 | 27,4 | | 12,7 | 90,0 | 39,0 | 69,2 | 43,0 | 84,0 | 386,5 |
| | Accounts | 1892-93 | 1,5 | 20,8 | 25,3 | | 12,1 | 92,7 | 40,8 | 70,0 | 46,4 | 86,4 | 396,0 |

(*a*) Include 2,7 and 2,8 on account of Steam Boiler Inspection fees formerly shown under Presidency Police.

114. The receipts under this head exceeded those of 1891-92 by 14,4 and the Budget Estimate by 29,5. All the provinces contributed to the increase except India, where however the decline was nominal, because receipts on account of Police supplied to Municipalities in Baluchistan, formerly credited to this head, are now adjusted by deduction from the charges.

115. The increase under *Police supplied to Public Departments, Private Companies, and persons* was due to special contributions received from certain zemindaries in the Central Provinces, to larger recoveries from private individuals in Patna, to the recovery from the South Indian Railway of seven-tenths of the cost of the Police employed for law and order which was not anticipated in the estimates, and to larger recoveries on account of Excise Police in Bombay.

116. Under *Presidency Police* the decline in Bengal was nominal, being due to the transfer of steam boiler inspection fees from this head to that of *Fees, Fines, etc.* In Bombay there was an increase under this head due to the receipt from the Port Trust of 7,2, on account of its contribution towards the cost of the Dock and Harbour Police against 4,0, the amount taken in the Budget. The yearly contribution, which had long been the subject of discussion, was at last fixed at 2,8, being a moiety of the estimated charge, and this amount was paid together with arrears of previous years.

117. Under *Fees, Fines, and Forfeitures* there was a small increase in most provinces, chiefly from cattle pound fees; and in Burma from fines under the Gambling Act and slaughter-house licenses.

118. The increase under *Other Receipts*, which occurs in the North-Western Provinces and Oudh, Madras and Bombay, was due to the return of unserviceable arms and accoutrements to the Military Department.

### XVIII.—Marine.

| | | | India. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|
| Pilotage Receipts | Accounts | 1891-92 | ... | ... | ... | ... | 88,4 | ... | 5 | 88,9 |
| | Budget | 1892-93 | ... | ... | ... | ... | 88,8 | ... | 5 | 89,3 |
| | Revised | 1892-93 | ... | ... | ... | ... | 83,0 | ... | 5 | 83,5 |
| | Accounts | 1892-93 | ... | ... | ... | ... | 84,1 | ... | 3 | 84,4 |
| Dockyard Services, etc. | Accounts | 1891-92 | 81,1 | ... | ... | ... | ... | ... | ... | 81,1 |
| | Budget | 1892-93 | 76,0 | ... | ... | ... | ... | ... | ... | 76,0 |
| | Revised | 1892-93 | 81,0 | ... | ... | ... | ... | ... | ... | 81,0 |
| | Accounts | 1892-93 | 5,7 | ... | ... | ... | ... | ... | ... | 5,7 |

## Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

## XVIII.—Marine—*continued.*

| | | | India. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|
| Sale-proceeds of Vessels and Stores. | Accounts | 1891-92 | 2,1 | 3,0 | 1 | ... | 8 | ... | ... | 6,0 |
| | Budget | 1892-93 | 1,5 | 1 | 1 | ... | 2 | ... | ... | 1,9 |
| | Revised | | 15,8 | ... | 2,1 | ... | 1 | ... | ... | 18,0 |
| | Accounts | | 16,6 | ... | 1 9 | ... | 1 | ... | ... | 18,6 |
| Registration and other Fees. | Accounts | 1891-92 | ... | ... | 2 | ... | 3,2 | ... | 6,4 | 9,8 |
| | Budget | 1892-93 | ... | ... | 2 | ... | 3,6 | ... | 6,1 | 9,9 |
| | Revised | | ... | 1 | 2 | ... | 3,1 | ... | 6,3 | 9,7 |
| | Accounts | | ... | 1 | 2 | ... | 3,5 | ... | 6,2 | 10,0 |
| Coast Light Dues | Accounts | 1891-92 | ... | ... | 26,3 | ... | ... | ... | ... | 26,3 |
| | Budget | 1892-93 | ... | ... | 25,7 | ... | ... | ... | ... | 25,7 |
| | Revised | | ... | ... | 26,0 | ... | ... | ... | ... | 26,0 |
| | Accounts | | ... | ... | 25,9 | ... | ... | ... | ... | 25,9 |
| Other Receipts | Accounts | 1891-92 | 3,4 | 1,0 | 1,4 | ... | 4,1 | 4 | ... | 10,3 |
| | Budget | 1892-93 | 10,0 | 1,0 | 1,5 | ... | 4,2 | ... | ... | 16,7 |
| | Revised | | 5,2 | 1,0 | 1,5 | ... | 4,3 | 1 | 1 | 12,2 |
| | Accounts | | 6,1 | 5 | 1,2 | 1 | 4,3 | ... | 1 | 12,3 |
| Total | Accounts | 1891-92 | 86,6 | 32,0 | | ... | 96,5 | 4 | 6,9 | 222,4 |
| | Budget | 1892-93 | 87,5 | 28,6 | | ... | 96,8 | ... | 6,6 | 219,5 |
| | Revised | | 102,0 | 30,9 | | ... | 90,5 | 1 | 6,9 | 230,4 |
| | Accounts | | 28,4 | 29,8 | | 1 | 92,0 | ... | 6,6 | 156,9 |

119. The principal variations under this head are due to the introduction in the accounts of 1892-93 of the system of adjusting recoveries for work done for other Departments and Local Governments by deduction from expenditure instead of by crediting them as receipts under "Dockyard Services." There is, of course, a corresponding reduction in the charges. The decision to adopt this course was arrived at after the Revised Estimate was framed; and the receipts were lower than the Revised Estimate by 73,5, mainly owing to this change.

120. Under the Hooghly *Pilotage Receipts* there is a falling off of 4,3 as compared with the accounts of 1891-92. These receipts fluctuate with the amount of shipping visiting the port.

121. The decrease in the receipts on account of *Dockyard Services* has been above explained. The figures shown in the accounts of 1892-93 represent realizations from Port and Local Funds and private individuals, and also include 2,4 realized by the hire of the *Sladen* and her flats to the Mu Valley State Railway.

122. The increase under *Sale-proceeds of Vessels and Stores* is accounted for by the sale, which was not anticipated when the Budget was framed, of the Royal Indian Navy vessels *Mayu*, *Lark* and *Condor*, of the Hydraulic Lift at Hog Island, and of the Sandoway and Akyab District Cess launches.

## XIX.—Education.

| | | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Fees and Fines | Accounts | 1891-92 | 1,0 | 3,6 | ... | 9 | 4,1 | 56,8 | 19,1 | 6,9 | 27,3 | 37,5 | 157,2 |
| | Budget | 1892-93 | 1,1 | 3,6 | 1 | 1,0 | 4,1 | 58,9 | 19,0 | 7,8 | 28,6 | 36,7 | 160,9 |
| | Revised | | 1,0 | 2,6 | 1 | 1,0 | 4,1 | 55,5 | 19,3 | 7,8 | 28,6 | 37,8 | 157,8 |
| | Accounts | | 1,0 | 2,2 | 1 | 1,0 | 3,9 | 55,6 | 19,3 | 8,1 | 30,6 | 38,8 | 160,6 |
| Contributions | Accounts | 1891-92 | ... | 6,4 | ... | 8 | ... | 2,6 | 3,6 | 5 | 5 | 2,8 | 17,2 |
| | Budget | 1892-93 | 1 | 6,7 | 1 | 8 | ... | 2,2 | 2,6 | 7 | 8 | 1,6 | 15,6 |
| | Revised | | 1 | 2,7 | 1 | 8 | ... | 3,6 | 2,7 | 5 | 1,8 | 2,5 | 14,8 |
| | Accounts | | 1 | 2,8 | ... | 8 | ... | 4,0 | 2,5 | 5 | 1,8 | 2,3 | 14,8 |
| Other Receipts | Accounts | 1891-92 | ... | 4,1 | ... | 1 | 3 | 3,9 | 4,3 | 4 | 4,4 | 19,8 | 37,3 |
| | Budget | 1892-93 | 1 | 3,9 | 1 | 1 | 2 | 3,4 | 4,4 | 3 | 5,5 | 19,0 | 37,0 |
| | Revised | | 1 | 3,8 | 1 | 2 | 2 | 3,3 | 4,5 | 4 | 4,2 | 19,3 | 36,1 |
| | Accounts | | 1 | 3,0 | 1 | 2 | 2 | 3,3 | 4,5 | 2 | 3,9 | 19,4 | 34,9 |
| Total | Accounts | 1891-92 | 1,0 | 14,1 | 1,8 | | 4,4 | 63,3 | 27,0 | 7,8 | 32,2 | 60,1 | 211,7 |
| | Budget | 1892-93 | 1,3 | 14,2 | 2,2 | | 4,3 | 64,5 | 26,0 | 8,8 | 34,9 | 57,3 | 213,5 |
| | Revised | | 1,2 | 9,1 | 2,3 | | 4,3 | 62,4 | 26,5 | 8,7 | 34,6 | 59,6 | 208,7 |
| | Accounts | | 1,2 | 8,0 | 2,2 | | 4,1 | 62,9 | 26,3 | 8,8 | 36,3 | 60,5 | 210,3 |

## Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

### XIX.—Education—*continued.*

123. The receipts were 3,2 lower than the Budget Estimate and 1,4 lower than the accounts of 1891-92. There was a decrease of 6,2 in the Central Provinces, due to the transfer of a large number of schools to the control of Municipalities and to smaller transactions on account of the book depôt which, it was expected, would be transferred to a private agency: there are corresponding reductions in the charges. In Bengal there was a decline of 3,3 in the receipts from *Fees*, for which an increase was taken in the Budget as they have during recent years been progressing; they were however lower than in 1891-92, both for colleges and for schools, and consequently considerably lower than the Budget. In Madras and Bombay there were increases of 2,0 and 2,1 under this head, due, in the first case, to the opening of special law classes for pleadership candidates and to an increase in the number of schools and, in the second case, to improved attendance at existing schools. The increase of 1,8 in *Contributions* in Bengal is due to donations given by private individuals in Mymensing and Maldah towards educational buildings; there were also larger popular contributions to Local Board Schools in Bombay.

### XX.—Medical.

| | | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Medical College and School Fees. | Accounts | 1891-92 | ... | ... | ... | ... | ... | 2,7 | ... | 3 | 2,2 | 2,2 | 7,4 |
| | Budget | 1892-93 | ... | ... | ... | ... | ... | 2,7 | ... | 3 | 2,0 | 2,1 | 7,1 |
| | Revised | 1892-93 | ... | ... | ... | ... | ... | 3,2 | ... | 3 | 1,9 | 2,2 | 7,6 |
| | Accounts | 1892-93 | ... | ... | ... | ... | ... | 3,3 | ... | 3 | 1,9 | 2,2 | 7,7 |
| Hospital Receipts | Accounts | 1891-92 | ... | ... | ... | ... | ... | 6,1 | ... | 4 | 1,4 | 3,0 | 10,9 |
| | Budget | 1892-93 | ... | ... | ... | ... | ... | 6,5 | ... | 9 | 1,1 | 2,6 | 11,1 |
| | Revised | 1892-93 | ... | ... | ... | ... | ... | 6,3 | 1 | 4 | 1,4 | 3,6 | 11,8 |
| | Accounts | 1892-93 | ... | ... | ... | ... | ... | 8,0 | 1 | 7 | 1,7 | 3,9 | 14,4 |
| Lunatic Asylum Receipts. | Accounts | 1891-92 | ... | 3 | ... | 1,8 | ... | 2,2 | 5 | 1 | 8 | 1,5 | 7,2 |
| | Budget | 1892-93 | ... | 3 | ... | 1,7 | ... | 2,4 | 5 | 1 | 7 | 1,5 | 7,2 |
| | Revised | 1892-93 | ... | 2 | ... | 1,6 | ... | 2,2 | 5 | 2 | 9 | 1,5 | 7,1 |
| | Accounts | 1892-93 | ... | 2 | ... | 1,5 | ... | 2,4 | 5 | 1 | 9 | 1,6 | 7,2 |
| Contributions | Accounts | 1891-92 | 8 | 1,0 | 2 | 1 | ... | 4,0 | 11,8 | 3,1 | 4,2 | 4,7 | 29,9 |
| | Budget | 1892-93 | 7 | 6 | 2 | 2 | ... | 3,9 | 14,1 | 3,0 | 4,7 | 4,6 | 32,0 |
| | Revised | 1892-93 | 8 | 6 | 2 | 2 | ... | 4,3 | 13,9 | 3,0 | 4,6 | 4,8 | 32,4 |
| | Accounts | 1892-93 | 8 | 8 | 1 | 1 | ... | 4,8 | 13,8 | 3,3 | 5,3 | 4,1 | 33,1 |
| Other Receipts | Accounts | 1891-92 | ... | 1 | ... | 1 | 1 | 7 | 1,5 | 4 | 1,1 | 4 | 4,4 |
| | Budget | 1892-93 | ... | 1 | ... | 1 | 1 | 4 | 9 | 5 | 1,0 | 4 | 3,5 |
| | Revised | 1892-93 | ... | 1 | 1 | 1 | 1 | 4 | 1,4 | 6 | 1,2 | 4 | 4,4 |
| | Accounts | 1892-93 | ... | ... | ... | 1 | 1 | 2 | 1,6 | 5 | 1,5 | 5 | 4,5 |
| Total | Accounts | 1891-92 | 8 | 1,4 | 2,2 | | 1 | 15,7 | 13,8 | 4,3 | 9,7 | 11,8 | 59,8 |
| | Budget | 1892-93 | 7 | 1,0 | 2,2 | | 1 | 15,9 | 15,5 | 4,8 | 9,5 | 11,2 | 60,9 |
| | Revised | 1892-93 | 8 | 9 | 2,2 | | 1 | 16,4 | 15,9 | 4,5 | 10,0 | 12,5 | 63,3 |
| | Accounts | 1892-93 | 8 | 1,0 | 1,8 | | 1 | 18,7 | 16,0 | 4,9 | 11,3 | 12,3 | 66,9 |

| | | | Sterling. | Exchange. | Total. | | | | Total. |
|---|---|---|---|---|---|---|---|---|---|
| England | Accounts | 1891-92 | 2,3 | 1,0 | 3,3 | Total, including England. | Accounts | 1891-92 | 63,1 |
| | Budget | 1892-93 | 2,2 | 1,1 | 3,3 | | Budget | 1892-93 | 64,2 |
| | Revised | 1892-93 | 2,6 | 1,6 | 4,2 | | Revised | 1892-93 | 67,5 |
| | Accounts | 1892-93 | 3,1 | 1,9 | 5,0 | | Accounts | 1892-93 | 71,9 |

124. The receipts in India were 6,0 more than in the Budget Estimate, of which 6 was in *Medical College Fees* in Bengal, 3,3 in *Hospital Receipts*, chiefly in Bengal and Bombay, and 1,1 in *Contributions* in Bengal and Madras. A part of the increase under *Hospital Receipts* in Bengal is due to an enhancement of the rate of recovery from the Hospital Port Dues Fund for charges incurred on account of seamen. Under *Contributions* larger amounts were received from private persons in Bengal and Madras. In the North-Western Provinces and Oudh the increase under this head was chiefly due to the contributions paid by Town Funds and Municipalities on account of the pay of vaccinators having been for the first time passed through the District Boards' accounts.

125. In *England* the increase of 9 is due to a larger amount having been realised than was estimated from the sale of furniture and effects at the Ealing Asylum, which was closed.

## Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*

## XXI.—Scientific and other Minor Departments.

| | | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal | N.-W. P. and Oudh. | Punjab | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Receipts on account of Experimental Cultivation. | Accounts | 1891-92 | ... | 2 | ... | ... | ... | 4 | 1,4 | 1,4 | 2 | 1,4 | 5,0 |
| | Budget | 1892-93 | ... | 2 | ... | ... | ... | 2 | 1,1 | 5 | ... | 1,1 | 3,1 |
| | Revised | 1892-93 | ... | 2 | 1 | ... | ... | 3 | 1.9 | 7 | 1 | 1,3 | 4,6 |
| | Accounts | 1892-93 | ... | 2 | 1 | ... | ... | 3 | 2,7 | 8 | 1 | 1,2 | 5,4 |
| Botanical and other Public Garden Receipts. | Accounts | 1891-92 | 1 | 1,1 | ... | ... | ... | 3 | 3,1 | 5,1 | 5 | 8 | 11,0 |
| | Budget | 1892-93 | ... | 1,2 | ... | ... | ... | 4 | 3,2 | 4,8 | 5 | 7 | 10,8 |
| | Revised | 1892-93 | 1 | 1,1 | ... | ... | ... | 4 | 3,1 | 4,9 | 5 | 2 | 10,3 |
| | Accounts | 1892-93 | 1 | 1,0 | ... | ... | ... | 5 | 3,4 | 4,8 | 5 | 1 | 10,4 |
| Cinchona Plantations. | Accounts | 1891-92 | ... | ... | ... | ... | ... | 11,0 | ... | ... | 7,7 | ... | 18,7 |
| | Budget | 1892-93 | ... | ... | ... | ... | ... | 10,7 | ... | ... | 9,0 | ... | 19,7 |
| | Revised | 1892-93 | ... | ... | ... | ... | ... | 11,4 | ... | ... | 9,0 | ... | 20,4 |
| | Accounts | 1892-93 | ... | ... | ... | ... | ... | 11,8 | ... | ... | 7,3 | ... | 19,1 |
| Receipts on account of Public Exhibitions and Fairs. | Accounts | 1891-92 | ... | 4 | ... | ... | ... | 3 | 5,2 | 7,3 | ... | 3 | 13,5 |
| | Budget | 1892-93 | 1 | 2 | ... | ... | ... | ... | 5,0 | 5,7 | ... | 4 | 11,4 |
| | Revised | 1892-93 | 1 | 3 | ... | ... | ... | 3 | 5,2 | 5,2 | ... | 3 | 11,4 |
| | Accounts | 1892-93 | 1 | 4 | ... | ... | ... | 4 | 4,2 | 5,3 | ... | 2 | 10,6 |
| Veterinary and Stallion Receipts. | Accounts | 1891-92 | 2,0 | ... | ... | ... | ... | (a) | ... | (a) | ... | (a) | 2,0 |
| | Budget | 1892-93 | 4 | ... | ... | ... | ... | ... | ... | ... | ... | 5 | 9 |
| | Revised | 1892-93 | 1,9 | ... | ... | ... | ... | 2,5 | ... | 4 | ... | 4 | 5,2 |
| | Accounts | 1892-93 | 1,3 | ... | ... | ... | ... | 2,5 | ... | 4 | ... | 6 | 4,8 |
| Labour and Emigration. | Accounts | 1891-92 | ... | ... | ... | ... | 6,0 | 5,7 | ... | ... | 1,5 | ... | 13,2 |
| | Budget | 1892-93 | ... | ... | ... | ... | 6,2 | 5,0 | ... | ... | 2,0 | ... | 13,2 |
| | Revised | 1892-93 | ... | ... | ... | ... | 6,5 | 5,2 | ... | ... | 1,6 | ... | 13,3 |
| | Accounts | 1892-93 | ... | ... | ... | ... | 6,4 | 4.9 | 1 | ... | 1,0 | ... | 12,4 |
| Sale of Maps, Instruments, etc., by the Survey and Mathematical Instrument Department. | Accounts | 1891-92 | 5,8 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 5,8 |
| | Budget | 1892-93 | 6,4 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 6,4 |
| | Revised | 1892-93 | 7,0 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 7,0 |
| | Accounts | 1892-93 | 8,3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 8,3 |
| Other Receipts | Accounts | 1891-92 | 2,1 | 2 | 1 | 5 | ... | 3,7 | 3 | 2,5 | 9,0 | 1,9 | 20,3 |
| | Budget | 1892-93 | 9 | ... | 1 | 2 | ... | 2 | 3 | 1,0 | 7,1 | 1,4 | 11,2 |
| | Revised | 1892-93 | 9 | 1 | 1 | 2 | ... | 6 | 3 | 1,0 | 10,7 | 1,3 | 15,2 |
| | Accounts | 1892-93 | 1,0 | 1 | 1 | ... | ... | 4 | 2 | 1,2 | 10,0 | 1,4 | 14,4 |
| Total | Accounts | 1891-92 | 10,0 | 1,9 | 6 | | 6,0 | 21,4 | 10,0 | 16,3 | 18,9 | 4,4 | 89,5 |
| | Budget | 1892-93 | 7,8 | 1,6 | 3 | | 6,2 | 16,5 | 9,6 | 12,0 | 18,6 | 4,1 | 76,7 |
| | Revised | 1892-93 | 10,0 | 1,7 | 4 | | 6,5 | 20,7 | 10,5 | 12,2 | 21,9 | 3,5 | 87,4 |
| | Accounts | 1892-93 | 10,8 | 1,7 | .2 | | 6,4 | 20,8 | 10,6 | 12,5 | 18,9 | 3,5 | 85,4 |

| | | | Sterling. | Exchange. | Total. | | | | |
|---|---|---|---|---|---|---|---|---|---|
| England | Accounts | 1891-92 | 5 | 2 | 7 | Total, including England. | Accounts | 1891-92 | 90,2 |
| | Budget | 1892-93 | 2 | 1 | 3 | | Budget | 1892-93 | 77,0 |
| | Revised | 1892-93 | 5 | 3 | 8 | | Revised | 1892-93 | 88,2 |
| | Accounts | 1892-93 | 5 | 3 | 8 | | Accounts | 1892-93 | 86,2 |

(a) 3,0, 3, and 5, respectively were included under Other Receipts.

126. The actuals were higher than the Budget Estimate by 9,2. Under *Receipts on account of experimental cultivation* there was an increase of 2,3, due chiefly to leasing out the Ghazipore Stud Farm lands in North-Western Provinces. Under *Veterinary and Stallion* receipts there was an increase of 3,9, of which 2,5 was due to a contribution made by Sir Dinshaw Manockjee Petit of Bombay towards the Veterinary School and Hospital at Belgachia near Calcutta. Under *Labour and Emigration* there was a decline of 1,0 in Madras, owing to there having been no emigration to Mauritius. The receipts from. *Sale of Maps, etc.*, by the Survey Department showed an increase of 1,9. The improvement in *Other Receipts* is due to increased fees realized in Madras for Uncovenanted Civil Service Examinations.

## Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 13,853,8 | EXPENDITURE . . . . . | 14,132,5 | 14,344,1 | 14,259,9 |

127. The expenditure in this section exceeded that of 1891-92 by 406,1 and the Budget Estimate by 127,4. As compared with 1891-92 the increase in the ordinary expenditure is larger still, because the charges of that year included 182,1 on account of the Census. The greater portion of this increase is due to the payments made in England for the construction of two Troop-Ships and a dredger. But there was also an increase of 214,3 in the Indian charges, excluding the Census charges, which was due to the gradual growth of expenditure in all the Departments, especially the Medical Department; and to special Political Expenditure on the North-Western Frontier and in the Lushai Country. As compared with the Budget Estimate there were considerable savings under the heads "Police" and "Education" owing to certain schemes, for which provision had been made, not having been carried out; but they were more than counterbalanced by increased charges under the head "Political" and by the charges for the Troop-Ships and the dredger under "Marine," which were not provided for in the Budget.

### 18.—General Administration.

| | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Salaries of Governor General, Governors, Lieutenant-Governors, and Chief Commissioners, including Commissioner in Sind and his establishment. | Accounts 1891-92 | 25,1 | 4,8 | ... | 7,7 | 4,4 | 9,6 | 9,6 | 10,1 | 12,0 | 23,8 | 107,1 |
| | Budget 1892-93 | 25,1 | 4,8 | ... | 7,7 | 4,8 | 9,6 | 9,6 | 9,6 | 12,0 | 23,1 | 106,3 |
| | Revised 1892-93 | 25,1 | 4,8 | ... | 6,8 | 4,8 | 9,6 | 9,6 | 9,5 | 12,0 | 23,4 | 105,6 |
| | Accounts 1892-93 | 25,1 | 4,8 | ... | 6,8 | 4,8 | 9,6 | 9,6 | 9,5 | 12,0 | 23,3 | 105,5 |
| Staff and Household | Accounts 1891-92 | 23,5 | 6 | ... | 1,8 | 3 | 2,2 | 3,8 | 2,1 | 13,5 | 20,4 | 68,2 |
| | Budget 1892-93 | 25,6 | 6 | ... | 2,0 | 5 | 2,4 | 3,7 | 2,1 | 13,6 | 18,4 | 68,9 |
| | Revised 1892-93 | 23,2 | 6 | ... | 2,0 | 5 | 2,4 | 3,7 | 2,1 | 14,4 | 18,9 | 67,8 |
| | Accounts 1892-93 | 24,0 | 6 | ... | 2,0 | 5 | 2,3 | 3,9 | 2,0 | 14,4 | 18,8 | 68,5 |
| Durbar Fund | Accounts 1891-92 | 16,5 | ... | ... | ... | ... | ... | ... | ... | ... | .... | 16,5 |
| | Budget 1892-93 | 16,5 | ... | ... | ... | ... | ... | ... | .... | ... | .... | 16,5 |
| | Revised 1892-93 | 16,5 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 16,5 |
| | Accounts 1892-93 | 14,5 | ... | ... | ... | ... | ... | ... | .. | ... | ... | 14,5 |
| Executive Council | Accounts 1891-92 | 39,2 | ... | ... | ... | ... | ... | ... | ... | 12,7 | 12,6 | 64,5 |
| | Budget 1892-93 | 38,8 | ... | ... | ... | ... | .. | ... | ... | 12,8 | 12,5 | 64,1 |
| | Revised 1892-93 | 39,0 | ... | ... | ... | ... | ... | ... | ... | 12,7 | 12,3 | 64,0 |
| | Accounts 1892-93 | 39,5 | ... | ... | ... | ... | ... | ... | ... | 12,7 | 12,1 | 64,3 |
| Legislative Council | Accounts 1891-92 | 20,2 | ... | ... | ... | ... | 1,8 | 2 | ... | 1,6 | 1 | 23,9 |
| | Budget 1892-93 | 19,7 | ... | ... | ... | ... | 2,3 | 3 | ... | 1,2 | 1,1 | 24,6 |
| | Revised 1892-93 | 19,5 | ... | ... | ... | ... | 2,0 | 2 | .. | 1,6 | 6 | 23,9 |
| | Accounts 1892-93 | 16,7 | ... | ... | ... | ... | 2,2 | 2 | ... | 1,5 | 6 | 21,2 |
| Secretariat | Accounts 1891-92 | 197,9 | 9,8 | 1 | 24,0 | 8,1 | 51,9 | 30,2 | 21,3 | 38,4 | 45,7 | 427,4 |
| | Budget 1892-93 | 192,6 | 11,5 | 1 | 25,6 | 9,1 | 49,9 | 30,5 | 22,8 | 35,3 | 46,9 | 424,3 |
| | Revised 1892-93 | 196,5 | 12,1 | 1 | 26,3 | 8,7 | 54,1 | 29,9 | 23,6 | 38,4 | 45,3 | 435,0 |
| | Accounts 1892-93 | 200,9 | 11,7 | 1 | 25,8 | 8,9 | 53,6 | 29,4 | 24,1 | 37,4 | 45,3 | 437,2 |
| Tour Charges | Accounts 1891-92 | 15,2 | 1,2 | ... | 5 | 7 | 3,1 | 4,4 | 4,6 | 2 | 1,6 | 31,5 |
| | Budget 1892-93 | 16,4 | 1,7 | ... | 8 | 7 | 3,4 | 5,4 | 5,4 | 3 | 6 | 34,7 |
| | Revised 1892-93 | 16,0 | 1,6 | ... | 6 | 7 | 3,4 | 5,5 | 6,5 | 4 | 6 | 35,3 |
| | Accounts 1892-93 | 12,1 | 1,5 | ... | 6 | 6 | 4,0 | 5,7 | 6,0 | 5 | 3 | 31,3 |
| Board of Revenue and Financial Commissioner. | Accounts 1891-92 | ... | ... | ... | 7,5 | ... | 28,9 | 25,7 | 18,8 | 18,4 | ... | 99,3 |
| | Budget 1892-93 | ... | ... | ... | 8,5 | ... | 27,6 | 25,6 | 18,6 | 18,2 | ... | 98,5 |
| | Revised 1892-93 | ... | ... | ... | 8,8 | ... | 29,6 | 26,5 | 20,0 | 18,2 | ... | 103,1 |
| | Accounts 1892-93 | ... | ... | ... | 8,6 | ... | 29,4 | 26,9 | 19,8 | 17,7 | ... | 102,4 |
| Commissioners | Accounts 1891-92 | 1 | 19,2 | 19,0 | 20,4 | 5,1 | 53,8 | 51,0 | 34,1 | ... | 22,8 | 225,5 |
| | Budget 1892-93 | 1 | 19,1 | 19,6 | 19,2 | 5,4 | 52,2 | 49,9 | 34,0 | ... | 22,8 | 222,3 |
| | Revised 1892-93 | 1 | 19,8 | 19,8 | 20,4 | 5,1 | 54,0 | 48,4 | 34,3 | ... | 23,9 | 225,8 |
| | Accounts 1892-93 | 1 | 19,9 | 19,5 | 20,6 | 5,0 | 55,4 | 48,4 | 33,0 | ... | 23,3 | 225,2 |

## Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

### 18.—General Administration—*continued.*

| | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Inspector General of Stamps, Registration, Excise, Jails and Police. | Accounts 1891-92 | ... | ... | ... | ... | ... | ... | ... | 4,2 | ... | ... | 4,2 |
| | Budget | ... | 2,6 | ... | ... | 5,1 | ... | 5,2 | 4,4 | ... | 5,4 | 22,7 |
| | Revised 1892-93 | ... | 2,6 | ... | ... | 4,8 | ... | 4,7 | 4,3 | ... | 5,6 | 22,0 |
| | Accounts | ... | 2,5 | ... | ... | 4,7 | ... | 4,8 | 4,3 | ... | 5,8 | 22,1 |
| Account Offices | Accounts 1891-92 | 61,7 | 7,3 | 2 | 19,2 | 5,2 | 36,5 | 21,3 | 17,2 | 25,4 | 26,6 | 220,6 |
| | Budget | 64,3 | 8,9 | 2 | 21,5 | 5,1 | 35,0 | 21,7 | 17,4 | 24,7 | 27,3 | 226,1 |
| | Revised 1892-93 | 60,6 | 8,2 | 2 | 20,8 | 5,1 | 34,5 | 22,3 | 18,1 | 25,1 | 26,4 | 221,3 |
| | Accounts | 62,2 | 8,1 | 2 | 21,1 | 5,1 | 34,0 | 22,2 | 18,1 | 24,9 | 26,0 | 221,9 |
| Paper Currency Office. | Accounts 1891-92 | 11,1 | ... | ... | 2,0 | ... | ... | 1,3 | 1,2 | 2,6 | 7,9 | 26,1 |
| | Budget | 11,0 | ... | ... | 2,3 | ... | ... | 1,4 | 1,1 | 2,6 | 8,5 | 26,9 |
| | Revised 1892-93 | 10,6 | ... | ... | 2,2 | ... | ... | 1,3 | 1,2 | 2,6 | 8,5 | 26,4 |
| | Accounts | 10,5 | ... | ... | 2,3 | ... | ... | 1,3 | 1,2 | 2,6 | 8,6 | 26,5 |
| Allowance to Presidency Banks. | Accounts 1891-92 | 16,4 | ... | ... | ... | ... | 1,4 | ... | ... | 3,2 | 7,5 | 28,5 |
| | Budget | 17,6 | ... | ... | ... | ... | 1,4 | ... | ... | 3,3 | 8,2 | 30,5 |
| | Revised 1892-93 | 16,3 | ... | ... | ... | ... | 1,4 | ... | ... | 3,2 | 7,8 | 28,7 |
| | Accounts | 16,4 | ... | ... | ... | ... | 1,4 | ... | ... | 3,2 | 7,8 | 28,8 |
| General Establishment of Local Fund Offices. | Accounts 1891-92 | 1 | 2,8 | 1 | 1,0 | 3 | 29,2 | 5,3 | 12,5 | 27,5 | 10,5 | 89,3 |
| | Budget | 2 | 3,0 | 3 | 1,2 | 3 | 28,5 | 5,8 | 12,7 | 28,5 | 11,0 | 91,5 |
| | Revised 1892-93 | 1 | 2,8 | 3 | 1,1 | 3 | 32,0 | 5,4 | 12,7 | 30,5 | 10,7 | 95,9 |
| | Accounts | 1 | 2,8 | 2 | 1,1 | 3 | 30,8 | 5,4 | 12,9 | 28,5 | 10,5 | 92,6 |
| Other Charges, Reserve Treasuries. | Accounts 1891-92 | 5 | ... | ... | ... | ... | ... | ... | ... | 3 | ... | 8 |
| | Budget | 5 | ... | ... | ... | ... | ... | ... | ... | 2 | ... | 7 |
| | Revised 1892-93 | 5 | ... | ... | ... | ... | ... | ... | ... | 2 | ... | 7 |
| | Accounts | 4 | ... | ... | ... | ... | ... | ... | ... | 1 | ... | 5 |
| Total India | Accounts 1891-92 | 427,5 | 45,7 | 103,5 | | 24,1 | 218,4 | 152,8 | 126,1 | 155,8 | 179,5 | 1,433,4 |
| | Budget | 428,4 | 52,2 | 109,0 | | 31,0 | 212,3 | 159,1 | 128,1 | 152,7 | 185,8 | 1,458,6 |
| | Revised 1892-93 | 424,0 | 52,5 | 109,4 | | 30,0 | 223,0 | 157,5 | 132,3 | 159,3 | 184,0 | 1,472,0 |
| | Accounts | 422,5 | 51,9 | 108,9 | | 29,9 | 222,7 | 157,8 | 130,9 | 155,5 | 182,4 | 1,462,5 |

| | | Sterling. | Exchange. | Total. | | | |
|---|---|---|---|---|---|---|---|
| England | Accounts 1891-92 | 249,6 | 108,3 | 357,9 | Total including England. | Accounts 1891-92 | 1,791,3 |
| | Budget | 248,7 | 124,3 | 373,0 | | Budget 1892-93 | 1,831,6 |
| | Revised 1892-93 | 256,2 | 153,7 | 409,9 | | Revised 1892-93 | 1,881,9 |
| | Accounts | 255,6 | 153,7 | 409,3 | | Accounts | 1,871,8 |

128. Under this head there was a net excess of 3,9 as compared with the Budget; the excess occurred chiefly under *Executive Council* in India; under *Secretariat Charges* in India, Bengal and Madras; under *Board of Revenue, etc.*, in Bengal, North-Western Provinces and Punjab; under *Commissioners* in Burma and Bengal, and under *General Establishment of Local Fund Offices* in Bengal. There were also savings in some Provinces; the principal savings occurred in India, chiefly under *Staff and Household, Durbar Fund, Legislative Council, Tour Charges, Account Offices* and *Allowances to Presidency Banks;* there were also petty savings under various heads in Assam, North-Western Provinces and Bombay.

129. In India, under *Staff and Household*, there was a saving of 3,2 in hill journey charges and allowances, partly counterbalanced by an excess of 1,1 under Telegram charges, and of 6 owing to the payment of leave allowances to the Private Secretary. The saving under *Durbar Fund* resulted from the monthly grant of ₹10,000 not having been drawn against during two months. The excess under *Executive Council* was due to the payment of transit pay to the Public Works Member. There was a saving of 3,0 in the *Legislative Council* on account of salaries and allowances of additional members.

130. The *Secretariat* charges exceeded the Budget by 12,9, of which 8,3 was in India, 3,7 in Bengal and 2,1 in Madras. The details of the India Secretariat charges are given below:—

| 1891-92. Accounts. | *Secretariat (India).* | 1892-93. Budget. | 1892-93. Revised. | 1892-93. Accounts. |
|---|---|---|---|---|
| 32,8 | Financial Department | 33,8 | 34,9 | 35,3 |
| 23,6 | Home Department | 23,3 | 23,7 | 24,2 |
| 42,4 | Foreign Department | 37,6 | 41,6 | 44,4 |
| 21,5 | Revenue and Agriculture | 19,8 | 19,2 | 19,2 |
| 8 | Translator's Department | 8 | 8 | 8 |
| 30,0 | Public Works Department | 29,2 | 28,7 | 28,9 |
| 3,0 | Government Record Department | 3,2 | 3,4 | 3,7 |
| 43,8 | Military Department | 44,9 | 44,2 | 44,4 |
| 197,9 | Total | 192,6 | 196,5 | 200,9 |

## Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

### 18.—General Administration—*continued.*

131. The excess expenditure in the Foreign Department was 6,8, chiefly on account of Telegram charges; and in the Finance Department 1,5 and Home Department 9, chiefly due to the payment of privilege leave allowances, and in the former case to the salary of an officer on special duty. The excess in the Record Department is partly accounted for by the special payment of 2 to the officer in charge for editing selections from certain State papers; and partly by the cost of books purchased for the several Secretariats, under Home Department order No. 121, dated 13th February 1893.

132. The excess in Bengal and Madras occurred partly under Salaries due to privilege leave absences and to the appointment of officers on special duty, and in the former case partly under Establishment due to additional appointments sanctioned after the framing of the Budget.

133. The *Tour charges* were less than in the Budget, owing almost entirely to savings in Tour expenses of the staff and household of the Governor General. In Bengal, there was an excess of 6 under this head over the Revised Estimate, and the expenditure was higher than that of any year since 1887-88. There was excess expenditure also in North-Western Provinces, Punjab and Madras; and there were savings in Bombay, Central Provinces and Burma.

134. The excess of 3,9 under *Board of Revenue, etc.*, was composed of 1,8 in Bengal, 1,3 in North-Western Provinces, and 1,2 in Punjab, chiefly due to leave arrangements, and, in North-Western Provinces, to additional establishment sanctioned by Government, and in the Punjab to additional contingent expenditure, chiefly for purchase and repair of Chubbs locks and for postage. There was an excess under *Commissioners* of 1,4 in Burma, chiefly owing to leave arrangements, and of 3,2 in Bengal, due partly to the appointment of an additional Commissioner in the Patna Division. In Central Provinces, Assam, North-Western Provinces and Bombay, the expenditure on account of the officer in charge of the *Stamp Excise and Registration, etc., Departments* and his establishment, which used to be debited in certain proportions to those Departments, was transferred to this head from the commencement of 1892-93 under the new Provincial contract.

135. The total charge for *Account and Currency Offices* is shown below. There was a saving of 6,1 in Civil Account and Currency Offices, due chiefly to one of the two appointments of Deputy Auditor General not having been filled up for a time and to the grant for temporary establishments not having been fully utilized; and an excess of 1,5 in the office of Accountant General, Public Works Department, due to the appointment of an additional officer on inspection duty during a part of the year:—

| | | Civil Account and Currency Offices. | Office of A. G., P. W. D. | Total. |
|---|---|---|---|---|
| Accounts. | 1891-92 | 224,1 | 22,6 | 246,7 |
| Budget. | 1892-93 | 229,7 | 23,3 | 253,0 |
| Revised. | 1892-93 | 223,6 | 24,1 | 247,7 |
| Accounts. | 1892-93 | 223,6 | 24,8 | 248,4 |

136. The saving in the *Allowance to the Presidency Banks* is due to the allowance being calculated on a smaller amount of Public debt for the reasons mentioned in the last year's report. Charges for *General Establishment of Local Fund Offices* in Bengal continued to increase.

137. In *England* the greater portion of the excess is due to the payment for the management of the conversion of the 4½ per cent. Rupee loans: there was also an increase in the charge for stores and Currency note forms.

### 19A.—Law and Justice—Courts of Law.

| | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| High Court, Chief Courts, Recorder's Court, and Judicial Commissioner. | Accounts 1891-92 | 4 | 6,5 | 4,9 | 12,5 | 1 | 114,1 | 50,2 | 30,6 | 54,7 | 69,7 | 343,7 |
| | Budget. 1892-93 | 6 | 6,2 | 5,0 | 13,3 | ... | 113,5 | 48,0 | 31,8 | 53,6 | 70,0 | 342,0 |
| | Revised. 1892-93 | 5 | 6,1 | 5,2 | 13,5 | ... | 113,5 | 50,4 | 31,7 | 54,0 | 65,0 | 339,9 |
| | Accounts 1892-93 | 5 | 5,9 | 5,1 | 13,5 | ... | 112,5 | 49,9 | 31,9 | 53,3 | 65,1 | 337,7 |
| Law Officers. | Accounts 1891-92 | 4 | 4 | 4 | 4,6 | 4 | 31,5 | 12,6 | 6,7 | 12,8 | 18,5 | 88,3 |
| | Budget. 1892-93 | 3 | 3 | 8 | 5,1 | 1,0 | 28,2 | 8,3 | 6,5 | 13,7 | 17,9 | 82,1 |
| | Revised. 1892-93 | 4 | 3 | 7 | 5,1 | 4 | 28,2 | 12,7 | 6,6 | 14,0 | 17,4 | 85,8 |
| | Accounts. 1892-93 | 4 | 3 | 6 | 4,9 | 6 | 27,9 | 12,2 | 6,7 | 15,4 | 16,7 | 85,7 |
| Civil and Sessions Courts. | Accounts. 1891-92 | 8,0 | 3,9 | 1,6 | 7,9 | 18,4 | 435,9 | 230,0 | 116,7 | 240,0 | 188,3 | 1,250,7 |
| | Budget. 1892-93 | 7,7 | 8,7 | 1,7 | 7,6 | 15,8 | 439,0 | 227,8 | 116,9 | 236,2 | 191,9 | 1,253,3 |
| | Revised. 1892-93 | 7,4 | 9,1 | 1,8 | 7,3 | 18,2 | 447,5 | 232,7 | 117,0 | 244,6 | 190,4 | 1,276,0 |
| | Accounts. 1892-93 | 7,5 | 9,0 | 1,8 | 7,1 | 18,5 | 447,6 | 233,5 | 117,3 | 246,4 | 190,3 | 1,279,0 |
| Courts of Small Causes. | Accounts. 1891-92 | 6 | 3,4 | ... | 3,8 | ... | 20,1 | 6,6 | 3,9 | 8,7 | 23,8 | 70,9 |
| | Budget. 1892-93 | 4 | 3,8 | ... | 3,7 | ... | 18,2 | 6,7 | 4,3 | 8,7 | 24,8 | 70,6 |
| | Revised. 1892-93 | 4 | 3,2 | ... | 3,3 | ... | 18,2 | 6,7 | 4,0 | 8,8 | 23,9 | 68,5 |
| | Accounts. 1892-93 | 4 | 3,2 | ... | 3,4 | ... | 18,0 | 6,7 | 4,0 | 9,1 | 23,9 | 68,7 |

## Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

### 19A.—Law and Justice—Courts of Law—*continued.*

| | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Criminal Courts | Accounts 1891-92 | 17,4 | 60,2 | 70,9 | 83,6 | 35,3 | 224,4 | 158,1 | 132,6 | 100,2 | 125,9 | 1,008,6 |
| | Budget 1892-93 | 18,0 | 64,5 | 72,1 | 84,2 | 39,2 | 224,5 | 158,0 | 133,2 | 113,3 | 128,4 | 1,035,4 |
| | Revised 1892-93 | 18,0 | 61,5 | 74,2 | 80,4 | 34 0 | 224,5 | 155,1 | 135,1 | 108,8 | 127,1 | 1,024,7 |
| | Accounts 1892-93 | 18,5 | 61,3 | 74,2 | 85,3 | 34,5 | 224,6 | 154,9 | 135,5 | 110,3 | 127,9 | 1,027,0 |
| Other Courts of Justice. | Accounts 1891-92 | ... | ... | ... | ... | ... | 8,5 | ... | ... | 5,0 | 9,1 | 22,6 |
| | Budget 1892-93 | ... | ... | ... | ... | ... | 7,6 | ... | ... | 4,9 | 9,9 | 22,4 |
| | Revised 1892-93 | ... | ... | ... | ... | ... | 7,6 | ... | ... | 5,2 | 9,6 | 22 4 |
| | Accounts 1892-93 | ... | ... | ... | ... | ... | 7,6 | ... | ... | 5,1 | 9,6 | 22,3 |
| Other Charges (Pleadership Examinations). | Accounts 1891-92 | ... | ... | ... | ... | ... | 8 | 6 | ... | 1,1 | ... | 2,5 |
| | Budget 1892-93 | ... | ... | ... | ... | ... | 8 | 5 | ... | 1,2 | ... | 2,5 |
| | Revised 1892-93 | ... | ... | ... | ... | ... | 8 | 6 | ... | 1,1 | ... | 2,5 |
| | Accounts 1892-93 | ... | ... | ... | ... | ... | 8 | 7 | ... | 1,0 | ... | 2,5 |
| Refunds | Accounts 1891-92 | 1,0 | 1,0 | 4,0 | 10,1 | 7 | 12,9 | 3,5 | 6,4 | 8,0 | 4,2 | 51,8 |
| | Budget 1892-93 | 1,4 | 1,5 | 4,2 | 8,6 | 4 | 11,5 | 4,0 | 4,4 | 6,0 | 4,0 | 46,0 |
| | Revised 1892-93 | 9 | 1,4 | 5,9 | 9,4 | 9 | 13,2 | 4,3 | 5,2 | 7,5 | 4,0 | 52,7 |
| | Accounts 1892-93 | 3 | 1,6 | 5,5 | 9,8 | 8 | 13,2 | 4,2 | 5,8 | 8,2 | 3,8 | 53,2 |
| Total | Accounts 1891-92 | 27,8 | 75,4 | 204,3 | | 54,9 | 848,2 | 461,6 | 296,9 | 430,5 | 439,5 | 2,839,1 |
| | Budget 1892-93 | 28,4 | 85,0 | 206,3 | | 56,4 | 843,3 | 453,3 | 297,1 | 437,0 | 446,9 | 2,854,3 |
| | Revised 1892-93 | 27,6 | 81,6 | 212,8 | | 53,5 | 853,5 | 462,5 | 300,5 | 444,0 | 437,4 | 2,873,4 |
| | Accounts 1892-93 | 27,6 | 81,3 | 211,2 | | 54,4 | 852,2 | 462,1 | 301,2 | 448,8 | 437,3 | 2,876,1 |

| | | Sterling. | Exchange. | Total. | | | |
|---|---|---|---|---|---|---|---|
| England | Accounts 1891-92 | 5 | 3 | 8 | Total including England. | Accounts 1891-92 | 2,839,9 |
| | Budget 1892-93 | 1,1 | 5 | 1,6 | | Budget 1892-93 | 2,855,9 |
| | Revised 1892-93 | 2 | 1 | 3 | | Revised 1892-93 | 2,873,7 |
| | Accounts 1892-93 | 2 | 1 | 3 | | Accounts 1892-93 | 2,876,4 |

138. The accounts show an increase of 21,8 in the Indian charges, the largest items being in Madras, Bengal, North-Western Provinces and Oudh, Burma and Punjab. The other Provinces show some savings, notably Bombay.

139. Under *High Courts, etc.*, there was a saving of 1,0 in Bengal, due to the retirement of two Senior Judges and the appointment of two lower paid officers in their place; and of 4,9 in Bombay, owing to some of the Judges and other officers being on leave out of India. On the other hand, there was an increase of 1,9 in the North-Western Provinces and Oudh, due to the appointment of a Fifth Puisne Judge and to the grant of increased rates of allowances to witnesses and Jurors, sanctioned by Government.

140. Under *Law Officers* there was an increase of 3,6 the net outcome of various excesses and savings, the principal being excesses of 3,9 and 1,7 in the North-Western Provinces and Oudh and in Madras, and a saving of 1,2 in Bombay. The increase in the North-Western Provinces and Oudh was due to the appointment of a Public Prosecutor and Standing Counsel under the sanction of the Secretary of State, and to the enhancement of the scale of fees paid to Pleaders and Barristers in Civil and Criminal cases; and in Madras larger amounts were paid to Pleaders in Criminal cases. The saving in Bombay was largely due to the absence of the Advocate General on long leave out of India, and to the appointment of a new Legal Remembrancer on the minimum pay of the post. The high charge in Bengal in 1891-92 was due to large payments at Calcutta for conducting certain important law-suits.

141. Under *Civil and Sessions Courts* there was an excess of 25,7, of which Madras accounts for 10,2, Bengal 8,6, North-Western Provinces and Oudh 5,7, and Assam 2,7. In Madras no provision was included in the Budget for the Madras City Civil Court, which was opened for the last three months of the year; too large savings were estimated under the Salaries of District and Sessions Judges; and two temporary Sub-Judges were appointed in Vizagapatam and Tinnevelly. Moreover, the estimates did not provide sufficiently for charges for process establishments and for contingencies or for dieting expenses of witnesses. As compared with the actuals of 1891-92, the increase in Madras was connected with the reorganisation and increase of the number of Munsiffs. In Bengal the increase was due chiefly to increased charges on account of salaries of Munsiffs and their establishments, consequent on revisions of the Judicial Service and of the Ministerial Establishments of Civil Courts. In North-Western Provinces and Oudh, the increase was due chiefly to the temporary appointment of Additional Sessions Judges in the districts of Farukhabad, Mainpuri, Saharunpore and Lucknow, and to the appointment of an Additional Sub-Judge for Meerut and the retention of Additional Sub-Judges in Saharunpore and Gorukhpur. The increase in Assam was nominal, and due to the transfer to this head of certain Deputy Commissioners' and Sub-Divisional Officers' Civil Court establishment charges which were formerly divided between "Charges of District Administration" under "3.—Land Revenue" and "Criminal Courts" under this major head.

## Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

### 19A.—Law and Justice—Courts of Law—*continued.*

In Bombay the saving was the net outcome of savings for Travelling Allowances and Contingencies (chiefly due to the transfer of certain charges from this head to "Stationery and Printing") partially counterbalanced by increased charges for salaries and for payments to officers of other provinces. The increased charge under this head in the Central Provinces, as compared with the previous year, was due to the appointment of two Additional Sessions Judges and Judicial Assistants with their establishment and contingent charges.

142. The decrease in *Courts of Small Causes*, as compared with the accounts of 1891-92, was due to the abolition of the appointment of the Judge of Mofussil Small Cause Courts in Bengal. There was a small saving in Bombay owing to the absence on leave and subsequent retirement of the Chief Judge of the Presidency Small Cause Court.

143. Under *Criminal Courts* there was a saving of 8,4, 4,7 occurring in Assam, 3,2 in the Central Provinces, 3,1 in the North-Western Provinces and Oudh and 3,0 in Madras, while there were also some slight excesses. The saving in Assam, Central Provinces and North-Western Provinces and Oudh occurred mainly owing to reduction in items which are shared equally between this head and "3.—Land Revenue," the causes of which have been explained under that head, but in Assam it was also partly due to a transfer of some of these items to Civil and Sessions Courts as mentioned above. In Madras there was a large saving (9,6) in the provision made in the Budget for the entertainment of stationary Sub-Magistrates to relieve Tahsildars of their Magisterial work, these officials having been entertained only late in the year; but for this saving the expenditure would have considerably exceeded the Budget for the reasons explained under "3.—Land Revenue." The increases of 2,1 and 1,1 in Upper and Lower Burma were due to increased charges for establishments, counterbalanced partially by savings in other items; and the increase of 5 in India was due to the appointment of temporary Extra Assistant Commissioners in Ajmere. The variations in other provinces were unimportant.

144. Under *Refunds* there was an excess of 7,2 distributed over almost all the provinces due generally to larger refunds of fines imposed by Courts.

145. In *England* the saving was due to provision having been made in the Budget Estimate for outfit allowance of three Judges, the charges for which were not incurred during the year.

### 19B.—Law and Justice—Jails.

| | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Jail Manufactures | Accounts. 1891-92 | 1,1 | 28,0 | 4,3 | 14,6 | 7 | 66,5 | 25,1 | 14,7 | 19,1 | 8,2 | 182,3 |
| | Budget. 1892-93 | 1,2 | 30,9 | 4,5 | 15,0 | 1,1 | 82,5 | 22,2 | 16,1 | 17,0 | 9,4 | 199,9 |
| | Revised. 1892-93 | 1,1 | 25,9 | 4,6 | 14,6 | 9 | 72,0 | 24,7 | 13,2 | 23,6 | 8,2 | 188,8 |
| | Accounts. 1892-93 | 1,2 | 22,1 | 4,6 | 13,1 | 7 | 70,6 | 25,4 | 14,0 | 24,0 | 8,4 | 184,1 |
| Other Jail Charges | Accounts. 1891-92 | 5,9 | 28,4 | 27,6 | 63,3 | 9,1 | 135,7 | 118,6 | 80,4 | 78,5 | 55,3 | 602,8 |
| | Budget. 1892-93 | 5,8 | 33,3 | 27,8 | 66,9 | 8,5 | 127,5 | 113,6 | 79,5 | 73,0 | 56,4 | 592,3 |
| | Revised. 1892-93 | 6,0 | 31,2 | 29,4 | 67,3 | 7,8 | 137,0 | 116,3 | 82,8 | 77,9 | 55,8 | 611,5 |
| | Accounts. 1892-93 | 6,0 | 32,4 | 29,9 | 63,0 | 7,8 | 140,8 | 113,9 | 82,8 | 79,0 | 56,3 | 611,9 |
| Convict Charges at Port Blair, Nicobars and Straits Settlements. | Accounts. 1891-92 | 114,6 | .... | ... | ... | ... | ... | ... | ... | ... | ... | 114,6 |
| | Budget. 1892-93 | 116,7 | ... | ... | ... | ... | ... | ... | ... | ... | .. | 116,7 |
| | Revised. 1892-93 | 116,1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 116,1 |
| | Accounts. 1892-93 | 122,1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 122,1 |
| Total | Accounts. 1891-92 | 121,6 | 56,4 | 109,8 | | 9,8 | 202,2 | 143,7 | 95,1 | 97,6 | 63,5 | 899,7 |
| | Budget. 1892-93 | 123,7 | 64,2 | 114,2 | | 9,6 | 210,0 | 135,8 | 95,6 | 90,0 | 65,8 | 908,9 |
| | Revised. 1892-93 | 123,2 | 57,1 | 115,9 | | 8,7 | 209,0 | 141,0 | 96,0 | 101,5 | 64,0 | 916,4 |
| | Accounts. 1892-93 | 129,3 | 54,5 | 110,6 | | 8,5 | 211,4 | 139,3 | 96,8 | 103,0 | 64,7 | 918,1 |

| | | Sterling. | Exchange. | Total. | | |
|---|---|---|---|---|---|---|
| England | Accounts. 1891-92 | 1 | ...6 | 1 | Total including England. Accounts 1891-92 | 899,8 |
| | Budget. 1892-93 | 3,1 | 1,6 | 4,7 | Budget. 1892-93 | 913,6 |
| | Revised. 1892-93 | 4 | 3 | 7 | Revised. 1892-93 | 917,1 |
| | Accounts. 1892-93 | 4 | 3 | 7 | Accounts 1892-93 | 918,8 |

146. The Indian expenditure was 9,2 in excess of the Budget Estimate and 18,4 in excess of the actuals of 1891-92. The increase over the Budget Estimate was due to an excess of 5,4 in *Port Blair Charges* and of 19,6 in *Other Jail Charges*, there being a saving of 15,8 in *Jail Manufactures*.

## Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

### 19B.—Law and Justice—Jails—*continued.*

147. The expenditure on *Jail Manufactures* was smaller in Central Provinces by 8,8, in Bengal by 11,9, and in Punjab by 2,1. In Central Provinces the decrease was due mainly to the abolition of the School of Industry at Jubbulpore. In Bengal, the Budget had been framed high in view of the orders of the Secretary of State directing that the requirements of the Public Departments should, as far as possible, be supplied by the Jails; but the outlay on the purchase of raw material was smaller than anticipated, although higher than in 1891-92. In the Punjab, there was a restriction of the Jail industry owing to the unhealthiness of the season. On the other hand, there was an increase of 7,0 in Madras, due to an advance in manufacturing operations, there being a corresponding increase in the receipts.

148. Of the increase of 19,6 in *Other Jail Charges*, the main items were Bengal 13,3, Madras 6,0 and Punjab 3,3. The increased expenditure was due to increase in Jail population and high price of food grains. The excess in *Port Blair Charges* was caused by increased expenditure of 3,9 in timber supplies and 1,9 in Commissariat supplies.

149. In *England* the greater portion of the Budget Estimate was for coal for Port Blair, but no demand was made.

### 20.—Police.

| | | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Presidency Police | Accounts | 1891-92 | ... | ... | ... | ... | ... | 72,9 | ... | ... | 25,4 | 33,5 | 131,8 |
| | Budget | 1892-93 | ... | ... | ... | ... | ... | 74,8 | ... | ... | 25,4 | 28,8 | 129,0 |
| | Revised | 1892-93 | ... | ... | ... | ... | ... | 74,8 | ... | ... | 25,6 | 22,9 | 123,3 |
| | Accounts | 1892-93 | ... | ... | ... | ... | ... | 75,6 | ... | ... | 26,4 | 22,9 | 124,9 |
| Superintendence | Accounts | 1891-92 | ... | 4,2 | ... | 11,9 | 3,2 | 12,3 | 14,1 | 13,6 | 12,6 | 5,7 | 77,6 |
| | Budget | 1892-93 | ... | 5,0 | ... | 12,5 | ... | 12,5 | 13,8 | 12,4 | 11,6 | 6,1 | 73,9 |
| | Revised | 1892-93 | ... | 4,6 | ... | 12,1 | ... | 13,4 | 14,2 | 12,4 | 13,3 | 5,8 | 75,8 |
| | Accounts | 1892-93 | ... | 5,2 | ... | 12,0 | ... | 13,8 | 14,5 | 12,4 | 13,2 | 6,0 | 77,1 |
| District Executive Force. | Accounts | 1891-92 | 39,4 | 124,0 | 178,6 | 214,6 | 42,2 | 395,7 | 369,7 | 252,5 | 351,6 | 335,1 | 2,303,4 |
| | Budget | 1892-93 | 42,4 | 135,4 | 187,3 | 183,4 | 44,6 | 413,3 | 367,0 | 268,7 | 356,6 | 353,9 | 2,352,6 |
| | Revised | 1892-93 | 41,5 | 131,4 | 181,0 | 179,8 | 43,2 | 398,5 | 379,0 | 265,0 | 352,5 | 321,8 | 2,293,7 |
| | Accounts | 1892-93 | 41,6 | 131,3 | 179,6 | 176,6 | 42,3 | 402,4 | 380,9 | 272,6 | 354,2 | 316,0 | 2,297,5 |
| Municipal and Cantonment Police. | Accounts | 1891-92 | ... | ... | 11,1 | ... | .... | ... | ... | 55,2 | ... | 4,0 | 70,3 |
| | Budget | 1892-93 | ... | ... | 12,0 | ... | ... | ... | ... | 55,3 | ... | 4,1 | 71,4 |
| | Revised | 1892-93 | ... | ... | 11,1 | ... | ... | ... | ... | 55,3 | ... | 4,0 | 70,4 |
| | Accounts | 1892-93 | ... | ... | 10,9 | ... | ... | ... | ... | 55,1 | ... | 3,9 | 69,9 |
| Government Railway Police. | Accounts | 1891-92 | 3,5 | 1,9 | 1,4 | 4,1 | 1 | 11,3 | 5,1 | 13,0 | 1,4 | 10,6 | 52,4 |
| | Budget | 1892-93 | 3,1 | 1,8 | 2,1 | 4,6 | 1 | 10,4 | 8,1 | 13,6 | 10,7 | 12,0 | 66,5 |
| | Revised | 1892-93 | 3,1 | 1,7 | 2,0 | 4,2 | 1 | 10,4 | 9,6 | 13,6 | 1,6 | 12,4 | 58,7 |
| | Accounts | 1892-93 | 3,3 | 2,0 | 2,2 | 4,0 | 1 | 10,3 | 9,9 | 13,1 | 1,6 | 12,1 | 58,6 |
| Village Police | Accounts | 1891-92 | ... | ... | ... | 15,4 | 1 | 20,1 | 255,3 | ... | 6 | 87,1 | 378,6 |
| | Budget | 1892-93 | ... | ... | ... | 20,6 | 2 | 22,0 | 250,6 | ... | 1,0 | 89,6 | 399,0 |
| | Revised | 1892-93 | ... | ... | ... | 8,1 | 1 | 23,0 | 257,8 | ... | 6 | 92,5 | 382,1 |
| | Accounts | 1892-93 | ... | ... | ... | 7,5 | 1 | 23,5 | 257,2 | ... | 7 | 92,9 | 381,9 |
| Special Police | Accounts | 1891-92 | ... | ... | 493,1 | 28,6 | 76,2 | 79,8 | 4 | 27,7 | 9 | 61,0 | 767,7 |
| | Budget | 1892-93 | ... | 4 | 463,1 | 77,4 | 66,2 | 42,7 | 5 | 29,8 | 9 | 63,8 | 744,8 |
| | Revised | 1892-93 | ... | 3 | 455,2 | 76,3 | 68,4 | 77,9 | 4 | 30,1 | 9 | 60,4 | 769,9 |
| | Accounts | 1892-93 | ... | 3 | 461,2 | 77,2 | 71,6 | 79,6 | 4 | 29,3 | 8 | 60,0 | 780,3 |
| Cattle Pounds | Accounts | 1891-92 | 2 | 5,9 | 1 | 4 | 2,3 | 4,1 | 8,9 | 3,0 | 24,6 | 12,0 | 61,5 |
| | Budget | 1892-93 | 1 | 6,5 | 2 | 5 | 2,7 | 3,6 | 8,4 | 3,3 | 25,9 | 11,8 | 63,0 |
| | Revised | 1892-93 | 1 | 6,0 | 2 | 4 | 2,5 | 3,9 | 9,3 | 3,1 | 25,5 | 12,2 | 63,2 |
| | Accounts | 1892-93 | 1 | 5,8 | 1 | 4 | 2,4 | 4,0 | 9,5 | 3,2 | 25,2 | 12,6 | 63,3 |
| Other Charges | Accounts | 1891-92 | 11,2 | 1 | 4 | 1,5 | 1 | 7,8 | 4 | 5 | 5 | 2,8 | 25,3 |
| | Budget | 1892-93 | 11,1 | 1 | 3 | 1,0 | 1 | 2,8 | 4 | 5 | ... | 2,5 | 18,8 |
| | Revised | 1892-93 | 10,8 | 1 | 5 | 9 | 1 | 3,0 | 4 | 5 | ... | 2,6 | 18,9 |
| | Accounts | 1892-93 | 11,8 | 1 | 4 | 1,1 | 1 | 2,4 | 4 | 5 | ... | 3,4 | 20,2 |
| Total | Accounts | 1891-92 | 54,3 | 136,1 | 961,2 | | 124,2 | 604,0 | 653,9 | 365,5 | 417,6 | 551,8 | 3,868,6 |
| | Budget | 1892-93 | 56,7 | 149,2 | 965,0 | | 113,9 | 582,1 | 654,8 | 383,6 | 432,1 | 572,6 | 3,910,0 |
| | Revised | 1892-93 | 55,5 | 144,1 | 931,8 | | 114,4 | 604,9 | 670,7 | 380,0 | 420,0 | 534,6 | 3,856,0 |
| | Accounts | 1892-93 | 56,8 | 144,7 | 933,2 | | 116,6 | 611,5 | 672,8 | 386,2 | 422,1 | 529,8 | 3,873,7 |

150. The expenditure was less than the amount provided in the Budget Estimate by 36,3. There were savings in Burma (31,8), Madras (10,0), and Bombay (42,8), and excess expenditure in Bengal (29,4) and North-Western Provinces (18,0). The saving in Burma occurred mainly in the District Executive Force, which was below the sanctioned strength, and in the Village Police in consequence of the abolition of paid headmen owing to the introduction of the Village Act. In Bombay the Budget provided 23,0 for

## Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

### 20.—Police—*continued.*

a reorganisation of the District Executive Force, which, however, was not sanctioned, and there were other considerable savings in the grant for the District Executive Force. In Madras also a scheme for the reorganisation of the Railway Police, for which 8,7 was provided in the Budget, was not carried out. The major part of the excess in North-Western Provinces and Oudh was due to a reorganisation scheme sanctioned by the Secretary of State, on account of which an additional grant of 15,0 was made in the course of the year. In Bengal the increase is more than accounted for by the heavy expenditure in South Lushai Hills, the grant for which proved quite inadequate to meet the charges on account of transport and rations. The variations under the different minor heads are explained in further detail below.

151. As compared with the previous year the total increase was only 5,1, but there were considerable variations in the different Provinces. There were large decreases in Burma (28,0) and Bombay (22,0), but these were more than counterbalanced by increases in all the other Provinces, except Assam, the largest being in the North-Western Provinces and Oudh (18,9) and the Punjab (20,7). The decrease in Burma was due to the scheme introduced in 1892-93 for the reorganization of the Special Police, under which the Military Police in Lower Burma was largely increased, the Civil Police being reduced, and the Karen Levy being transferred from Upper to Lower Burma. In Bombay the decrease occurred chiefly under District Executive Force, owing to a reduction in the charges for clothing and arms and accoutrements, and to special charges having been incurred in 1891-92 in re-arming the force and for clothing, as that year was the last of the quinquennial contract for clothing, and under Presidency Police owing to the contribution paid by the Bombay Municipality, which is credited by deduction from the charges having amounted to 37,4 against 26,9 in the previous year. The increase in the Central Provinces and North-Western Provinces and Oudh and the Punjab was due in part to reorganization schemes, and in the last case also to a large increase under Arms, etc., new arms having been obtained from the Military Department. In Bengal it was due to an increased rate of pay for the lowest grade of constables, to an enhanced grant for contract contingencies, and to the transfer to this head of the charge for Medical Stores required for the Police.

152. Under *Presidency Police*, the saving in Bombay as compared with the Budget is due to a special provision of 10,1 for a reorganization of the Police force not having been utilised, this saving being partly counterbalanced by an over-estimate by 3,2 of the contribution payable by the Bombay Municipality and a slight increase in expenditure under some heads. In Bengal the increase, as compared with the previous year, was due to the inclusion for the first time under this head of the charges for cattle pounds, and for police supplied to private individuals.

153. Under *Superintendence* there was an increase of 1,6 in Madras, no provision having been made in the Budget for the appointment of a third Deputy Inspector General of Police; and of 1,3 in Bengal, due, among other causes of a temporary character, to the formation of a Branch Office of the Inspector General at Bankipur.

154. Under *District Executive Force* there was a saving in all the Provinces except North-Western Provinces and Oudh and Punjab, the net total being 55,1. The greater part of this occurred in Bombay where, in addition to the saving o 23,0 owing to the failure of the reorganisation scheme mentioned above there were savings in other items specially in Establishment and Clothing Charges and Arms, Accoutrements and Ammunition; charges for country Stationery were also transferred from this head to "30—Stationery and Printing;" the total saving was thus raised to 37,9. In Bengal there was a saving of 10,9 chiefly in Salaries and Establishments and in the contract grant for contingencies. There were savings of 7,7 in Upper Burma and of 6 8 in Lower Burma, owing largely to the forces being under sanctioned strength and in the latter case also to the reduction of the Akyab punitive police and to the transfer to the Public Works Department of the provision made for petty construction. In the Central Provinces there was a saving of 4,1, the reorganisation of the force not having been carried out in the beginning of the year as expected. The remaining noteworthy differences have been explained above (paragraphs 150 and 151).

155. The saving of 9,1 in *Government Railway Police* in Madras has been explained above. The difference between the actuals of the two years in the North-Western Provinces and Oudh is due to the inclusion in the later year of the charges for the Oudh and Rohilkhund Railway Police.

156. Under *Village Police* the saving of 13,1 in Lower Burma has been already mentioned (paragraph 150). The increased charge in Bengal is due to the extension of Act V of 1887 in the districts of the Chota Nagpore Division. The excess in Bombay was chiefly due to transfer to this head of charges for which provisions had been made under "3—Land Revenue."

157. The increase in the *Special Police* charges in Bengal was, as already explained, due to heavy expenditure in the South Lushai Hills. In Assam also the Budget provision for Lushai charges was too low. The savings in Bombay arose in connection with the Kathiawar Agency Police and the Mowasses and Bhils, which were not maintained at full strength. The variations between the actuals in Burma have been already explained (paragraph 151).

## Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

### 21.—Marine.

| | | | India. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|
| General Supervision and Accounts. | Accounts | 1891-92 | 14,8 | ... | ... | ... | ... | ... | ... | 14,8 |
| | Budget | 1892-93 | 15,3 | ... | ... | ... | ... | ... | ... | 15,3 |
| | Revised | 1892-93 | 15,0 | ... | ... | ... | ... | ... | ... | 15,0 |
| | Accounts | 1892-93 | 14,3 | ... | ... | ... | ... | ... | ... | 14,3 |
| Marine Survey and Establishment. | Accounts | 1891-92 | 7,0 | ... | 3,9 | ... | 7,4 | 7 | 2,0 | 21,0 |
| | Budget | 1892-93 | 8,9 | ... | 4,3 | ... | 7,2 | 7 | 2,0 | 23,1 |
| | Revised | 1892-93 | 8,0 | ... | 4,1 | ... | 7,2 | 7 | 2,0 | 22,0 |
| | Accounts | 1892-93 | 7,1 | ... | 4,2 | ... | 7,4 | 7 | 1,9 | 21,3 |
| Dockyards | Accounts | 1891-92 | 71,7 | ... | ... | ... | ... | ... | ... | 71,7 |
| | Budget | 1892-93 | 84,0 | ... | ... | ... | ... | ... | ... | 84,0 |
| | Revised | 1892-93 | 82,2 | ... | ... | ... | ... | ... | ... | 82,2 |
| | Accounts | 1892-93 | 54,4 | ... | ... | ... | ... | ... | ... | 54,4 |
| Salaries and Allowances of Officers and men afloat. | Accounts | 1891-92 | 86,9 | 8,9 | 3,9 | 2,1 | 7,4 | 1 | 1,0 | 110,3 |
| | Budget | 1892-93 | 92,0 | 10,5 | 4,7 | 2,6 | 7,5 | 3,3 | 9 | 121,5 |
| | Revised | 1892-93 | 82,0 | 9,2 | 4,9 | 2,2 | 7,0 | 2 | 9 | 106,4 |
| | Accounts | 1892-93 | 77,2 | 8,4 | 4,8 | 2,4 | 7,2 | 1 | 9 | 101,0 |
| Marine Stores and Coal for Building and Repairs of Ships. | Accounts | 1891-92 | 53,4 | 10,7 | 3,2 | 2,0 | 11,5 | ... | 7 | 81,5 |
| | Budget | 1892-93 | 47,0 | 15,7 | 3,4 | 2,4 | 8,8 | ... | 7 | 78,0 |
| | Revised | 1892-93 | 42,0 | 13,0 | 3,2 | 3,0 | 6,0 | ... | 7 | 67,9 |
| | Accounts | 1892-93 | −17,1 | 12,1 | 2,9 | 2,3 | 7,5 | ... | 5 | 8,2 |
| Pilotage, Pilot Establishment, and Vessels. | Accounts | 1891-92 | ... | ... | ... | 2 | 58,5 | ... | 5 | 59,2 |
| | Budget | 1892-93 | ... | ... | ... | 2 | 56,4 | ... | 3 | 56,9 |
| | Revised | 1892-93 | ... | ... | ... | 2 | 55,0 | ... | 3 | 55,5 |
| | Accounts | 1892-93 | ... | ... | ... | 2 | 54,6 | ... | 3 | 55,1 |
| Other Charges | Accounts | 1891-92 | 22,0 | 14,6 | 19,3 | 9,6 | 9,4 | 14,3 | 1 | 89,3 |
| | Budget | 1892-93 | 58,7 | 28,7 | 33,9 | 5,5 | 8,6 | 8,1 | 2 | 143,7 |
| | Revised | 1892-93 | 58,8 | 22,4 | 23,2 | 4,4 | 10,9 | 11,1 | 2 | 131,0 |
| | Accounts | 1892-93 | 59,3 | 22,2 | 23,0 | 5,0 | 17,7 | 10,2 | 2 | 137,6 |
| Total | Accounts | 1891-92 | 255,8 | 64,5 | | 13,9 | 94,2 | 15,1 | 4,3 | 447,8 |
| | Budget | 1892-93 | 305,9 | 101,2 | | 10,7 | 88,5 | 12,1 | 4,1 | 522,5 |
| | Revised | 1892-93 | 288,0 | 80,0 | | 9,8 | 86,1 | 12,0 | 4,1 | 480,0 |
| | Accounts | 1892-93 | 195,2 | 77,6 | | 9,9 | 94,4 | 11,0 | 3,8 | 391,9 |
| *Deduct*—Amounts transferred to other heads. | Accounts | 1891-92 | 11,2 | ... | | ... | ... | ... | ... | 11,2 |
| | Budget | 1892-93 | 8,9 | ... | | ... | ... | ... | ... | 8,9 |
| | Revised | 1892-93 | ... | ... | | ... | ... | ... | ... | ... |
| | Accounts | 1892-93 | ... | ... | | ... | ... | ... | ... | ... |
| Total | Accounts | 1891-92 | 244,6 | 64,5 | | 13,9 | 94,2 | 15,1 | 4,3 | 436,6 |
| | Budget | 1892-93 | 297,0 | 101,2 | | 10,7 | 88,5 | 12,1 | 4,1 | 513,6 |
| | Revised | 1892-93 | 288,0 | 80,0 | | 9,8 | 86,1 | 12,0 | 4,1 | 480,0 |
| | Accounts | 1892-93 | 195,2 | 77,6 | | 9,9 | 94,4 | 11,0 | 3,8 | 391,9 |

| | | | Sterling. | Exchange. | Total. | | | | |
|---|---|---|---|---|---|---|---|---|---|
| England | Accounts | 1891-92 | 133,4 | 58,0 | 191,4 | Total, including England. Accounts | 1891-92 | | 628,0 |
| | Budget | 1892-93 | 177,7 | 88,9 | 266,6 | Budget | 1892-93 | | 780,2 |
| | Revised | 1892-93 | 301,1 | 180,7 | 481,8 | Revised | 1892-93 | | 961,8 |
| | Accounts | 1892-93 | 290,5 | 174,7 | 465,2 | Accounts | 1892-93 | | 857,1 |

158. As explained in connection with the corresponding Revenue head (paragraph 119), the variations in the "India" column are to a large extent nominal being due partly to the introduction, under the orders of the Government of India, of the practice of deducting from the expenditure side recoveries for work executed for other Departments and Local Governments, which used previously to be credited to receipts.

159. Another change, which has interfered with a correct comparison under some of the minor heads, between the actuals of 1892-93 on the one hand and the estimates of that year and the actuals of 1891-92 on the other, is that recoveries from the Military Department for charges for stores, coal, landing and embarking troops, etc., which used to be deducted from the total Marine expenditure, are now deducted from each minor head affected.

## Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

### 21.—Marine—*continued.*

160. The net total expenditure in the India column can, however, be fairly compared, and it has been as follows:—

| | |
|---|---|
| Accounts, 1891-92 | 158,0 |
| Budget Estimate, 1892-93 | 209,5 |
| Revised Estimate, 1892-93 | 186,0 |
| Accounts, 1892-93 | 166,8 |

The savings on the Budget are, on the whole, due to larger net recoveries from other Departments (after allowing for the extra charges which the work sometimes involved), to savings under Salaries, etc., chiefly due to the turret ships and torpedo boats being taken over by the Admiralty (the subsidy payable to the Admiralty being charged in the Home Accounts), and to the improvement on the receipt side under sale-proceeds of vessels (see paragraph 122). The difference in the actuals is due to special charges for the purchase of vessels, including those required for the Indus Ferry arrangements which were provided for in the Budget, and the *Elphinstone* for which no such provision was made. These vessels cost altogether 38,9; but against this excess is the set off due to the last two causes mentioned in the preceding paragraph.

161. Under *Dockyards* the decrease is due to the changes above alluded to in the system of accounting for recoveries from Local Governments and other Departments on account of work. Eliminating the recoveries just mentioned the expenditure compares as follows:—

| | Kidderpore. | Bombay. | TOTAL. |
|---|---|---|---|
| Accounts, 1891-92 | 33,4 | 38,3 | 71,7 |
| Budget, 1892-93 | 38,1 | 45,9 | 84,0 |
| Accounts, 1892-93 | 36,3 | 52,4 | 88,7 |

It will be seen that there was really an increase in the expenditure in 1892-93, though it was mostly for other Departments so that the recoveries were increased too. The variations occurred chiefly in the Bombay Dockyard which was considerably more active than in the previous year.

162. Under *Salaries and allowances of officers and men afloat* there is a decrease of 14,8 as compared with the Budget in the charges of the Royal Indian Marine, which is due to the establishment having been below strength; to the taking over by the Admiralty of the turret ships and torpedo boats; to the late arrival of the new dredger; and to the non-arrival of the new guard ship for Port Blair. In *Upper Burma* there is a saving of 2,1 under this head owing to new vessels, for which provision had been made in the estimates, not having arrived during the year. In Madras a grant of 2,6, which had been provided to supplement, in case of necessity, the expenditure incurred by Port Funds for the maintenance of the Dredger *Wenlock*, was not required.

163. Under *Marine Stores and Coal, etc.*, there is a *minus* entry under India as the deductions on account of work executed, and stores supplied by the Marine Department include Europe stores, charged in the Home Accounts, and the total recovery thus made exceeded the Indian expenditure in 1892-93.

164. Under *Pilot Establishments and Vessels* the charges are lower, partly as a consequence of the lower receipts (see paragraph 120) and partly owing to a smaller number of pilot vessels being on commission.

165. Under *Other Charges* the actuals for 1892-93 in India included 29,9 paid for vessels purchased for the Indus Ferry arrangements which were provided for in the Budget, and 9,0 paid for the steamer *Elphinstone* which was not so provided for. On the other hand, there was a saving of 6,4 in the charge for hire of vessels, as no vessels were hired for the inspection of the Laccadives or for the tour of the Chief Commissioner of Burma as estimated for. The reduction in Upper Burma is due to the provision in the estimates for the shallow draft steamer then under construction by Messrs. Yarrow and Company of London, not having been utilised in consequence of the cost being finally charged in the Home Accounts. In Lower Burma, the subsidy payable for the Attaran Natman and Kyondo Line for three months was disbursed in the following year, and the provision made for a light vessel for the Baragua flats was not fully utilised. In Bengal, the excess was due to the outlay incurred in the year for the new pilot vessel to replace the *Coleroon*. In Madras, the expenditure incurred for the construction of vessels to replace the *Margaret*, *Northcote* and the *Pearl* exceeded the original allotment.

166. In *England* the accounts of 1892-93 exceeded the Budget Estimate by 112,8, the increase in the charge for stores for India being 114,0. This was mainly due to large payments on account of the Troop-Ships *Warren Hastings* and *Minto* and the dredger *Mud Turtle*. Under *Contributions towards the expenses of Her Majesty's ships employed in the Indian seas*, there was an increase of 2,5 mainly on account of charges in connection with Her Majesty's ship *Sphinx*. There was a saving of 5,0 in the *Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels*, as the Admiralty did not take charge of the vessels as early as was expected; but there was an increase of 1,3 in the charge for advances of pay to Marine Officers on appointment.

## Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

### 22.—Education.

| | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Direction | Accounts 1891-92 | ... | 2,7 | ... | 2,6 | 2,1 | 6,4 | 4,2 | 4,1 | 5,7 | 4,6 | 32,4 |
| | Budget 1892-93 | ... | 2,8 | ... | 2,9 | 2,1 | 6,4 | 4,1 | 4,3 | 5,9 | 4,6 | 33,1 |
| | Revised 1892-93 | ... | 2,7 | ... | 2,8 | 1,8 | 6,3 | 3,9 | 4,0 | 5,4 | 5,1 | 32,9 |
| | Accounts 1892-93 | ... | 2,7 | ... | 2,8 | 1,8 | 6,1 | 3,9 | 4,3 | 5,2 | 5,1 | 31,9 |
| Inspection | Accounts 1891-92 | 8 | 8,1 | 3,3 | 6,7 | 3,8 | 61,8 | 26,8 | 16,5 | 35,5 | 22,4 | 185,7 |
| | Budget 1892-93 | 8 | 8,2 | 4,7 | 7,0 | 3,8 | 61,1 | 27,0 | 17,0 | 35,4 | 22,9 | 187,9 |
| | Revised 1892-93 | 9 | 7,3 | 4,2 | 7,3 | 3,8 | 60,0 | 26,9 | 17,0 | 36,1 | 22,9 | 186,4 |
| | Accounts 1892-93 | 8 | 7,3 | 3,9 | 7,2 | 3,8 | 59,1 | 25,3 | 16,6 | 36,2 | 22,8 | 183,0 |
| University | Accounts 1891-92 | ... | .... | ... | ... | ... | ... | ... | 4,2 | ... | 1,5 | 5,7 |
| | Budget 1892-93 | ... | ... | ... | ... | ... | ... | ... | 3,8 | ... | 1,0 | 4,8 |
| | Revised 1892-93 | ... | ... | ... | ... | ... | ... | ... | 3,8 | ... | 1,0 | 4,8 |
| | Accounts 1892-93 | ... | ... | ... | ... | ... | ... | ... | 3,8 | ... | 1,0 | 4,8 |
| Government Colleges. | Accounts 1891-92 | 3,6 | 2,0 | ... | ... | ... | 65,4 | 10,2 | 5,3 | 29,5 | 25,6 | 141,6 |
| | Budget 1892-93 | 3,6 | 2,0 | ... | ... | ... | 64,0 | 12,0 | 5,9 | 31,7 | 26,4 | 145,6 |
| | Revised 1892-93 | 3,4 | 1,9 | ... | ... | ... | 62,6 | 11,7 | 5,4 | 34,1 | 25,5 | 144,6 |
| | Accounts 1892-93 | 3,4 | 1,8 | ... | ... | ... | 61,0 | 11,8 | 5,5 | 34,2 | 26,1 | 143,8 |
| Government Schools | Accounts 1891-92 | 3,7 | 36,1 | 5 | 7,0 | 9,7 | 78,4 | 103,8 | 67,9 | 98,0 | 193,0 | 598,1 |
| | Budget 1892-93 | 3,9 | 41,2 | 7 | 8,0 | 10,3 | 77,0 | 102,5 | 70,0 | 122,2 | 210,6 | 646,4 |
| | Revised 1892-93 | 3,8 | 33,2 | 7 | 9,0 | 9,8 | 76,7 | 105,2 | 67,9 | 109,2 | 197,0 | 612,5 |
| | Accounts 1892-93 | 3,9 | 32,3 | 6 | 8,8 | 9,6 | 77,9 | 105,5 | 68,9 | 106,3 | 197,7 | 611,5 |
| Grants-in-aid and Payments by Results. | Accounts 1891-92 | 5,7 | 8,0 | 4,4 | 17,3 | 15,8 | 128,5 | 33,5 | 28,7 | 74,4 | 45,7 | 362,0 |
| | Budget 1892-93 | 5,4 | 9,7 | 3,5 | 19,3 | 17,7 | 130,3 | 35,2 | 28,2 | 75,3 | 52,6 | 377,2 |
| | Revised 1892-93 | 5,7 | 10,0 | 3,5 | 17,8 | 16,7 | 126,3 | 37,7 | 29,4 | 74,4 | 45,4 | 366,9 |
| | Accounts 1892-93 | 5,7 | 10,3 | 5,0 | 16,4 | 16,3 | 127,4 | 37,5 | 29,2 | 73,6 | 45,8 | 367,2 |
| Scholarships | Accounts 1891-92 | 7 | 3,1 | 5 | 1,5 | 2,0 | 21,2 | 5,6 | 7,0 | 2,5 | 7,6 | 51,7 |
| | Budget 1892-93 | 6 | 3,7 | 6 | 1,5 | 2,3 | 19,1 | 5,5 | 10,0 | 2,3 | 9,2 | 54,8 |
| | Revised 1892-93 | 5 | 3,1 | 5 | 1,3 | 2,0 | 21,4 | 5,5 | 7,3 | 2,6 | 7,8 | 52,0 |
| | Accounts 1892-93 | 6 | 2,7 | 5 | 1,1 | 1,9 | 21,3 | 5,2 | 7,8 | 2,6 | 7,6 | 51,3 |
| Other Charges | Accounts 1891-92 | 5 | 3,9 | ... | 8,5 | 5 | 4,6 | 2,8 | 3,7 | 2,7 | 17,9 | 45,1 |
| | Budget 1892-93 | 7 | 3,8 | 1 | 9,4 | 7 | 4,4 | 2,6 | 2,6 | 3,9 | 16,3 | 44,5 |
| | Revised 1892-93 | 1,0 | 1,8 | 1 | 8,8 | 5 | 5,7 | 3,7 | 2,5 | 2,9 | 17,0 | 44,0 |
| | Accounts 1892-93 | 9 | 1,1 | 1 | 8,7 | 5 | 6,4 | 5,0 | 2,3 | 2,9 | 12,8 | 40,7 |
| Total | Accounts 1891-92 | 15,0 | 63,9 | 52,3 | | 33,9 | 366,3 | 186,9 | 137,4 | 248,3 | 318,3 | 1,422,3 |
| | Budget 1892-93 | 15,0 | 71,4 | 57,7 | | 36,9 | 362,3 | 188,9 | 141,8 | 276,7 | 343,6 | 1,494,3 |
| | Revised 1892-93 | 15,3 | 60,0 | 56,0 | | 34,6 | 359,0 | 194,6 | 137,3 | 264,7 | 321,7 | 1,443,2 |
| | Accounts 1892-93 | 15,3 | 58,2 | 55,1 | | 33,9 | 359,2 | 194,2 | 138,4 | 261,0 | 318,9 | 1,434,2 |

| | | Sterling. | Exchange. | Total. | | | |
|---|---|---|---|---|---|---|---|
| England | Accounts 1891-92 | 1,7 | 8 | 2,5 | Total, including England. | Accounts 1891-92 | 1,424,8 |
| | Budget 1892-93 | 1,6 | 8 | 2,4 | | Budget 1892-93 | 1,496,7 |
| | Revised 1892-93 | 1,7 | 1,0 | 2,7 | | Revised 1892-93 | 1,445,9 |
| | Accounts 1892-93 | 1,7 | 1,1 | 2,8 | | Accounts 1892-93 | 1,437,0 |

167. The Indian expenditure is steadily increasing and was larger than that of the previous year by 11,9, although it was smaller than the amount provided in the Budget Estimate by 60,1. The saving as compared with the Budget occurred chiefly in the Central Provinces (13,2), Madras (15,7) and Bombay (24,7). In the Central Provinces a number of schools was transferred to Municipalities. In Madras and Bombay the Budget had provided for large increases on account of primary education; but the actual increase in Madras, though considerable, fell short of the amount provided; in Bombay the increase was smaller, but a considerable portion of the saving is also due to certain grants (11,0) estimated under this head having been adjusted as contributions under the adjusting heads. In the North-Western Province and Oudh the Budget Estimate was exceeded owing, among other reasons, to the establishment of an Industrial School at Lucknow, to a special building grant, and to a large refund of an erroneous credit in 1891-92.

168. The increase as compared with the accounts of 1891-92 occurred chiefly in Madras and in the North-Western Provinces and Oudh owing to the reasons mentioned above, and in the former case also

## Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

### 22.—Education—*continued.*

to the establishment of a Training College at Calicut. The important variations in the different minor heads are explained below.

169. Under *Inspection* the actuals are slightly less than in 1891-92, when there was a special charge in Bengal on account of arrear contributions for pensions of Local Fund Officers.

170. Under *Government Colleges* the decrease in Bengal is due to the retirement of senior officers. In Madras there is an increase of 4,7 over the actuals of 1891-92, due partly to the institution in the Law College of special classes for the Pleadership Examination and to the constitution of the Calicut College as a second grade Training College; but chiefly to a redistribution of the expenditure on the Teachers' College between the College and School Departments.

171. Under *Government Schools* there is a saving, as compared with the Budget, of 34,9, of which 8,9 occurs in the Central Provinces, 15,9 in Madras and 12,9 in Bombay. In the Central Provinces the decrease is due partly to the transfer of a number of Schools to Municipal Committees and partly to the transfer to the head "Grants-in-aid" of 2,5 sanctioned on account of extra expenditure on Primary education. In Madras the provision on account of an extension of District Board schools had been pitched too high with reference to an order of Government which ruled that District Boards should spend on primary education all funds set free by the transfer to Government of charges for technical education. In Bombay, the saving is partly nominal being due to transfers to other heads, and it is partly due to reduction of the special grants made in the Budget under the Local Boards Act. In both these provinces, however, there was an increase, as compared with the accounts of 1891-92, due to the extension of Primary Education. In North-Western Provinces and Oudh there is an increase of 3,0, due partly to the establishment of an Industrial School at Lucknow and partly to an additional grant sanctioned for connecting the Agra Normal School with the water-works.

172. Under *Grants-in-aid and Payments by Results* there was an increase of 2,3 in North-Western Provinces and Oudh, due to additional grants for buildings and for the education of European and Eurasian indigent children; of 1,0 in the Punjab, due to a special grant for a chapel for the Murree Asylum; and of 1,5 in Upper Burma, owing to the Director of Public Instruction having sanctioned large payments of results-grants to indigenous schools out of probable savings which did not exist, the result being an excess under the major head which has been brought by the Comptroller to the notice of the Local Government. There were savings of 2,9 in Lower Burma and in Bengal and 6,8 in Bombay, this last being due to transfers to the Public Works and adjusting heads.

173. For *Scholarships* the Budget was too low in Bengal and too high in the Punjab and Bombay; there being very little difference between the actuals for the two years in any of these Provinces.

174. Under *Other Charges* there was a decrease of 2,7 in the Central Provinces, due to a smaller expenditure on the Government Book Depôt at Nagpur owing to the expected transfer of the depôt to a private agency. There was also a large saving on this account in Bombay. In Bengal there was excess expenditure owing to a special grant to the Calcutta Public Library, and to large refunds which also contributed to the excess in the North-Western Provinces and Oudh.

### 23.—Ecclesiastical.

| | | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Church of England | Accounts | 1891-92 | 10,2 | 3,2 | 2,2 | 4,4 | 1,0 | 13,0 | 16,5 | 18,5 | 28,3 | 21,1 | 118,4 |
| | Budget | 1892-93 | 13,1 | 3,3 | 3,5 | 4,8 | 1,4 | 11,8 | 16,7 | 18,5 | 26,3 | 23,2 | 122,6 |
| | Revised | 1892-93 | 12,1 | 3,6 | 3,8 | 4,8 | 1,2 | 12,2 | 17,3 | 18,3 | 28,0 | 21,2 | 122,5 |
| | Accounts | 1892-93 | 12,3 | 3,6 | 3,8 | 4,8 | 1,1 | 11,7 | 17,0 | 17,8 | 28,0 | 21,1 | 121,8 |
| Church of Scotland | Accounts | 1891-92 | 8 | ... | ... | ... | ... | 1,4 | 1,8 | ... | 1,8 | 3,1 | 8,9 |
| | Budget | 1892-93 | 8 | ... | ... | ... | ... | 1,4 | 1,8 | .. | 2,8 | 3,5 | 10,3 |
| | Revised | 1892-93 | 8 | ... | ... | ... | ... | 1,4 | 1,6 | 4 | 2,8 | 3,5 | 10,5 |
| | Accounts | 1892-93 | 6 | ... | ... | ... | ... | 1,4 | 1,6 | 3 | 2,9 | 3,5 | 10,3 |
| Allowance to other Clergymen. | Accounts | 1891-92 | 6 | 2 | 1 | 5 | ... | 1,0 | 1,7 | 2,1 | 1,0 | 2,1 | 9,3 |
| | Budget | 1892-93 | 6 | 2 | 1 | 5 | ... | 1,0 | 1,9 | 2,2 | 1,2 | 2,4 | 10,1 |
| | Revised | 1892-93 | 6 | 3 | 1 | 5 | ... | 1,0 | 1,5 | 2,2 | 6 | 2,3 | 9,1 |
| | Accounts | 1892-93 | 7 | 4 | 1 | 5 | ... | 1,0 | 1,5 | 2,4 | 1,0 | 2,2 | 9,8 |
| Payments to officers of other Provinces. | Accounts | 1891-92 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ...(a) | ... |
| | Budget | 1892-93 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| | Revised | 1892-93 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3 | 3 |
| | Accounts | 1892-93 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2 | 2 |

(a) 1 was shown under Church of England.

## Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

### 23.—Ecclesiastical—*continued.*

| | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Other Charges | Accounts 1891-92 | 2,8 | 7 | 4 | 1,2 | ·2 | 3,4 | 3,3 | 3,1 | 4,8 | 4,5 | 24,4 |
| | Budget } 1892-93 | 2,8 | 1,0 | 4 | 1,2 | 4 | 3,6 | 3,4 | 3,2 | 5,0 | 4,7 | 25,7 |
| | Revised } 1892-93 | 2,9 | 8 | 7 | 1,2 | 2 | 3,2 | 3,5 | 3,0 | 5,1 | 4,8 | 25,4 |
| | Accounts } 1892-93 | 3,0 | 8 | 6 | 1,2 | 2 | 3,3 | 3,6 | 3,0 | 4,9 | 4,9 | 25,5 |
| Total | Accounts 1891-92 | 14,4 | 4,1 | 8,8 | | 1,2 | 18,8 | 23,3 | 23,7 | 35,9 | 30,8 | 161,0 |
| | Budget } 1892-93 | 17,3 | 4,5 | 10,5 | | 1,8 | 17,8 | 23,8 | 23,9 | 35,3 | 33,8 | 168,7 |
| | Revised } 1892-93 | 16,4 | 4,7 | 11,1 | | 1,4 | 17,8 | 23,9 | 23,9 | 36,5 | 32,1 | 167,8 |
| | Accounts } 1892-93 | 16,6 | 4,8 | 11,0 | | 1,3 | 17,4 | 24,3 | 23,5 | 36,8 | 31,9 | 167,6 |

| | | Sterling. | Exchange. | Total. | | | |
|---|---|---|---|---|---|---|---|
| England | Accounts 1891-92 | 4 | 2 | 6 | Total, including England. | Accounts 1891-92 | 161,6 |
| | Budget } 1892-93 | 4 | 2 | 6 | | Budget } 1892-93 | 169,3 |
| | Revised } 1892-93 | 3 | 2 | 5 | | Revised } 1892-93 | 168,3 |
| | Accounts } 1892-93 | 3 | 2 | 5 | | Accounts } 1892-93 | 168,1 |

175. The actuals for 1892-93 were less than the Budget Estimate by 1,2, and more than the accounts of 1891-92 by 6,5. The charges of 1891-92 were unusually low owing to the Bishop of Calcutta being absent on leave and to only two Chaplains of the Church of Scotland being actually on duty in Madras. This accounts for the increase in India and Madras.

176. In Upper Burma the increase under *Church of England* is due to the employment of an additional Junior Chaplain. In North-Western Provinces and Oudh the increase under the same head is due to charges of the newly-created see of Lucknow, for which no provision was made in the Original Estimate.

177. In *England* provision was made in the Budget for the passage of eight Chaplains, but only six came out.

### 24.—Medical.

| | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Medical Establishments. | Accounts. 1891-92. | 9,8 | 18,4 | 10,7 | 13,6 | 12,2 | 56,4 | 43,7 | 28,6 | 44,5 | 30,6 | 268,5 |
| | Budget } 1892-93. | 9,8 | 19,3 | 11,7 | 15,9 | 13,0 | 57,2 | 44,6 | 31,0 | 44,5 | 31,4 | 278,4 |
| | Revised } 1892-93. | 10,7 | 18,2 | 11,3 | 15,5 | 12,7 | 60,0 | 44,6 | 30,6 | 45,9 | 31,2 | 280,7 |
| | Accounts. } 1892-93. | 11,0 | 17,8 | 11,0 | 14,9 | 13,0 | 59,8 | 44,5 | 31,1 | 46,6 | 31,5 | 281,2 |
| Vaccine Establishments and Sanitary Commissioner. | Accounts. 1891-92. | 6,2 | 4,5 | 5 | 2,9 | 2,6 | 21,4 | 15,8 | 11,0 | 81,4 | 28,1 | 174,4 |
| | Budget } 1892-93. | 6,8 | 11,5 | 7 | 4,1 | 2,9 | 17,8 | 18,5 | 11,5 | 79,3 | 32,1 | 185,2 |
| | Revised } 1892-93. | 6,7 | 8,0 | 6 | 2,7 | 2,6 | 20,0 | 18,3 | 11,5 | 82,3 | 29,6 | 182,3 |
| | Accounts. } 1892-93. | 6,9 | 8,2 | 7 | 2,8 | 2,7 | 19,8 | 19,0 | 11,8 | 78,5 | 30,0 | 180,4 |
| Medical Colleges and Schools. | Accounts. 1891-92. | ... | ... | ... | 2 | ... | 26,8 | 2,7 | 10,2 | 16,0 | 18,2 | 74,1 |
| | Budget } 1892-93. | ... | ... | ... | 3 | ... | 27,0 | 3,0 | 12,5 | 15,4 | 17,7 | 75,9 |
| | Revised } 1892-93. | ... | ... | ... | 4 | ... | 27,0 | 2,9 | 12,3 | 16,0 | 17,3 | 75,9 |
| | Accounts. } 1892-93. | ... | ... | ... | 3 | ... | 26,6 | 2,9 | 13,1 | 17,1 | 17,7 | 77,7 |
| Government Hospitals and Dispensaries. | Accounts. 1891-92. | (a)5,1 | 6,9 | 5,6 | 1,8 | 9,7 | 44,4 | 42,5 | 31,2 | 92,7 | 59,7 | 299,6 |
| | Budget } 1892-93. | 5,5 | 8,2 | 8,0 | 2,8 | 9,9 | 43,7 | 42,0 | 32,6 | 96,8 | 67,4 | 316,9 |
| | Revised } 1892-93. | 5,5 | 8,0 | 6,4 | 2,7 | 10,2 | 46,3 | 45,8 | 33,5 | 97,1 | 64,6 | 320,1 |
| | Accounts. } 1892-93. | 5,5 | 7,7 | 6,5 | 3,0 | 10,8 | 49,1 | 46,9 | 33,7 | 95,0 | 67,5 | 325,7 |
| Lunatic Asylum | Accounts. 1891-92. | 4 | 1,6 | ... | 2,9 | 8 | 11,0 | 6,5 | 3,2 | 8,5 | 10,4 | 45,3 |
| | Budget } 1892-93. | 4 | 1,7 | ... | 3,1 | 10 | 11,8 | 6,6 | 3,3 | 8,6 | 11,7 | 48,2 |
| | Revised } 1892-93. | 4 | 1,7 | ... | 3,3 | 9 | 11,2 | 6,7 | 3,1 | 9,1 | 11,0 | 47,4 |
| | Accounts. } 1892-93. | 4 | 1,7 | ... | 3,3 | 8 | 11,2 | 6,7 | 3,1 | 9,3 | 11,2 | 47,7 |
| Grants for Medical Purposes. | Accounts. 1891-92. | ... | 2 | 1 | 8 | 5 | 3 | 1,2 | ... | 8 | 3 | 4,2 |
| | Budget } 1892-93. | ... | 4 | 1 | 5 | 6 | 3 | 9 | ... | 6 | 5 | 3,9 |
| | Revised } 1892-93. | ... | 4 | 1 | 7 | 4 | 4 | 1,1 | ... | 1,0 | 4 | 4,5 |
| | Accounts. } 1892-93. | ... | 3 | 1 | 7 | 3 | 4 | 1,1 | ... | 9 | 7 | 4,5 |
| Other Charges | Accounts. 1891-92. | ... | ... | ... | 7 | ... | 4,1 | 6 | 1 | 1,9 | 1,9 | 9,3 |
| | Budget } 1892-93. | ... | ... | ... | 8 | ... | 4,2 | 4 | 2 | 1,8 | 2,8 | 10,2 |
| | Revised } 1892-93. | ... | ... | ... | 3 | ... | 4,1 | 9 | 2 | 1,4 | 2,1 | 9,0 |
| | Accounts. } 1892-93. | ... | ... | ... | 3 | ... | 3,9 | 8 | 1 | 1,6 | 2,2 | 8,9 |
| Total | Accounts. 1891-92. | 21,5 | 31,6 | 39,8 | | 25,8 | 164,4 | 113,0 | 84,3 | 245,8 | 149,2 | 875,4 |
| | Budget } 1892-93. | 22,5 | 41,1 | 48,0 | | 27,4 | 162,0 | 116,0 | 91,1 | 247,0 | 163,6 | 918,7 |
| | Revised } 1892-93. | 23,3 | 36,3 | 44,0 | | 26,8 | 169,0 | 120,3 | 91,2 | 252,8 | 156,2 | 919,9 |
| | Accounts. } 1892-93. | 23,8 | 35,7 | 43,6 | | 27,6 | 170,8 | 121,9 | 92,9 | 249,0 | 160,8 | 926,1 |

(a) Includes 1,3 which were shown in 1891-92 under Grants for Medical purposes.

## Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

### 24.—Medical—*continued.*

| | | | Sterling. | Exchange. | Total. | | | | |
|---|---|---|---|---|---|---|---|---|---|
| England | Accounts. 1891-92. | | 6,5 | 2,8 | 9,3 | Total, including England. | Accounts. 1891-92. | | 884,7 |
| | Budget. | 1892-93. | 8,3 | 4,1 | 12,4 | | Budget. | 1892-93. | 931,1 |
| | Revised. | | 9,6 | 5,8 | 15,4 | | Revised. | | 935,3 |
| | Accounts. | | 9,7 | 5,8 | 15,5 | | Accounts. | | 941,6 |

178. The expenditure in India exceeded the Budget Estimate by 7,4, only but was higher than that of 1891-92 by 50,7, which again was higher than that of the previous year by 77,0. The increase was general in all the provinces and occurred under all the minor heads, but chiefly under *Medical Establishments* and *Hospitals and Dispensaries.*

179. Under *Medical Establishments* the excess over the Budget was 2,8, due chiefly to the extra cost caused by privilege leave and to the additional expenditure incurred from Provincial Funds in Madras on account of Reserve Medical subordinates, who are sent temporarily to relieve officers attached to Local Fund and Municipal Dispensaries. The increase as compared with the previous year occurs in almost all provinces and amounts up to 12,7, though it is not large in any one case.

180. Under *Vaccine Establishment and Sanitary Commissioner* there was a saving of 4,8 as compared with the Budget, the greater part of which occurred in the Central Provinces owing to the amount provided in the Budget for sanitary improvements in villages not having been fully utilised, although the expenditure was higher than in 1891-92 by 3,7. There were also savings in Lower Burma and Bombay owing to provision for a Sanitary Engineer in the former caseand for travelling allowance and establishment of that officer in the other not having been fully utilised. In Madras, there was a decrease of 2,9 as compared with 1891-92, the charges of that year having been swollen by special expenditure in consequence of the famine and for conducting experiments for the manufacture and preservation of animal lymph. In Bengal the decrease compared with the previous year was due to the transfer of certain salaries and allowances from this head to "Medical establishment" under the revised scheme, the savings from which cause were, however, overestimated in the Budget.

181. Under *Medical Colleges and Schools* there was an increase of 1,8 over the Budget Estimate and of 3,6 over the accounts of 1891-92, which occurred partly in Madras on account of Europe stores and partly in the Punjab on account of additional staff sanctioned for the Lahore College.

182. Under *Hospitals and Dispensaries* there was a rise of 8,8 as compared with the Budget and of 26,1 as compared with the accounts of 1891-92. The increase was general and was for the most part provided for in the Budget. It was largest in Bombay, Bengal and North-Western Provinces and Oudh. In Bombay, it was due to the opening of two new institutions, the Bai Motlibai and Sir Dinshaw Maneckji Petit Hospitals, and to increased expenditure on furniture, etc., in connection with the opening of the new building in the European General Hospital. In Bengal, the expenditure for diet and clothing of patients in the General and Campbell Hospitals was larger; and both in this Province and in the Punjab there was a considerable rise in the local expenditure, indicating greater activity on the part of Local Boards in the matter of Medical relief. In North-Western Provinces and Oudh there was an increase of 4,9 due to the arrear payment of the grant to the Prince of Wales' Hospital at Benares; to new grants sanctioned; and to special charges on account of purchase of Government Promissory Notes and furniture and fittings for certain dispensaries.

183. The charges for *Lunatic Asylums* show a small saving of 5 as compared with the Budget, although there was an increase of 2,4 as compared with the accounts of 1891-92, the greater part of which occurred in Madras and Bombay. In Bombay, the expenditure on diet of patients was low in 1891-92.

184. A special grant was sanctioned in Madras for the Victoria Hospital for Gosha women, which partly accounts for the increase in *Grants for Medical Purposes.*

185. Under *Other Charges* the increase of 4 in North-Western Provinces and Oudh was due to the reconstitution of the appointment of a Chemical Examiner as a separate office on a salary of R1,000 from October 1892; and the saving in Bombay was due to a reduction in the pay of the Chemical Analyser.

186. In *England* there was an excess of 1,4 owing to the incidental expenses in connection with the closing of the asylum at Ealing being larger than was estimated.

## Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

### 25.—Political.

| | | | India | Central Provinces | Burma. Upper. | Burma. Lower | Assam | Bengal | N.-W. P. and Oudh | Punjab | Madras | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Political Agents | Accounts. | 1891-92. | 172,4 | 1,4 | 23,4 | ... | 10,5 | ... | 3,3 | 19,9 | 7,7 | 54,2 | 292,8 |
| | Budget. | 1892-93. | 174,3 | 1,7 | 23,0 | ... | 8,6 | ... | 2,7 | 19,7 | 7,6 | 57,4 | 295,0 |
| | Revised. | 1892-93. | 172,0 | 2,6 | 23,0 | ... | 26,1 | ... | 2,6 | 26,0 | 7,8 | 56,5 | 316,6 |
| | Accounts | 1892-93. | 177,2 | 2,8 | 20,9 | ... | 24,8 | ... | 2,7 | 23,8 | 9,2 | 55,5 | 322,9 |
| Charges on the N.-W. Frontier. | Accounts. | 1891-92. | 89,6 | ... | ... | ... | ... | ... | ... | 28,5 | ... | ... | 118,1 |
| | Budget. | 1892-93. | 96,0 | ... | ... | ... | ... | ... | ... | 32,2 | ... | ... | 128,2 |
| | Revised. | 1892-93. | 92,7 | ... | ... | ... | ... | ... | ... | 30,7 | ... | ... | 123,4 |
| | Accounts. | 1892-93. | 94,4 | ... | ... | ... | ... | ... | ... | 30,1 | ... | ... | 124,5 |
| Political Subsidies | Accounts. | 1891-92. | 127,8 | ... | ... | ... | ... | ... | ... | 1,8 | ... | ... | 129,6 |
| | Budget. | 1892-93. | 138,9 | ... | ... | ... | ... | ... | ... | 2,3 | ... | ... | 141,2 |
| | Revised. | 1892-93. | 144,3 | ... | ... | ... | ... | ... | ... | 1,5 | ... | ... | 145,8 |
| | Accounts. | 1892-93. | 154,5 | ... | ... | ... | ... | ... | ... | 5 | ... | ... | 155,0 |
| Entertainment of Envoys and Chiefs. | Accounts. | 1891-92. | 4,3 | ... | 2 | 1 | 1 | 5 | ... | 4,1 | ... | 1,7 | 11,0 |
| | Budget. | 1892-93. | 4,8 | ... | 4 | 1 | 2 | 9 | ... | 4,1 | ... | 1,9 | 12,4 |
| | Revised. | 1892-93. | 14,8 | ... | 1 | 1 | 2 | 6 | ... | 4,3 | ... | 1,8 | 21,9 |
| | Accounts. | 1892-93. | 11,6 | ... | 1 | ... | 1 | 2 | ... | 4,6 | ... | 1,8 | 18,4 |
| Durbar Presents and Allowances to Vakeels. | Accounts. | 1891-92. | 2,5 | ... | 4 | 5 | 1 | 2,7 | 1 | 1,8 | ... | 3,2 | 11,3 |
| | Budget. | 1892-93. | 5,7 | ... | 5 | 8 | 3 | 1,7 | 2 | 1,7 | ... | 4,4 | 15,3 |
| | Revised. | 1892-93. | 3,4 | ... | 3 | 4 | 1 | 1,7 | 1 | 1,4 | ... | 3,3 | 10,7 |
| | Accounts | 1892-93. | 4,0 | ... | 2 | 3 | 1 | 3 | ... | 1,0 | ... | 2,9 | 8,8 |
| Refugees and State Prisoners. | Accounts. | 1891-92. | 4,7 | ... | 2 | 2 | ... | 4 | 12,7 | 53,1 | 2 | 13,1 | 84,6 |
| | Budget. | 1892-93. | 4,5 | ... | 3 | 1,4 | ... | 5 | 11,5 | 46,5 | 1 | 5,3 | 70,1 |
| | Revised. | 1892-93. | 4,6 | ... | 4 | 7 | ... | 4 | 11,5 | 46,7 | 1 | 18,8 | 83,2 |
| | Accounts. | 1892-93. | 4,9 | ... | 3 | 7 | ... | 4 | 11,5 | 46,6 | 1 | 18,9 | 83,4 |
| Other Charges | Accounts. | 1891-92. | 39,5 | 1 | 10,9 | 3 | 1 | 5,4 | 3 | 11,1 | ... | 15,6 | 83,3 |
| | Budget. | 1892-93. | 43,0 | 1 | 4,5 | 8 | 7 | 5,3 | 2 | 5,3 | 1 | 16,2 | 76,2 |
| | Revised. | 1892-93. | 43,5 | 1 | 7,0 | 3 | 1 | 6,4 | 2 | 14,4 | 1 | 15,2 | 87,3 |
| | Accounts. | 1892-93. | 43,0 | 1 | 6,3 | 2 | 2 | 6,4 | 2 | 20,8 | 1 | 16,1 | 93,4 |
| Total | Accounts. | 1891-92. | 440,8 | 1,5 | 36,2 | | 10,8 | 9,0 | 16,4 | 120,3 | 7,9 | 87,8 | 730,7 |
| | Budget. | 1892-93. | 467,2 | 1,8 | 31,8 | | 9,8 | 8,4 | 14,6 | 111,8 | 7,8 | 85,2 | 738,4 |
| | Revised. | 1892-93. | 475,3 | 2,7 | 32,3 | | 26,5 | 9,1 | 14,4 | 125,0 | 8,0 | 95,6 | 788,9 |
| | Accounts. | 1892-93. | 489,6 | 2,9 | 35,0 | | 25,2 | 7,3 | 14,4 | 127,4 | 9,4 | 95,2 | 806,4 |

| | | | Sterling. | Exchange. | Total. |
|---|---|---|---|---|---|
| *England.* | | | | | |
| Mission to the Court of Persia | Accounts | 1891-92. | 7,0 | 3,0 | 10,0 |
| | Budget. | 1892-93. | 7,0 | 3,5 | 10,5 |
| | Revised. | 1892-93. | 7,0 | 4,2 | 11,2 |
| | Accounts | 1892-93. | 7,0 | 4,2 | 11,2 |
| Her Majesty's Establishment in China. | Accounts. | 1891-92. | 12,5 | 5,5 | 18,0 |
| | Budget. | 1892-93. | 12,5 | 6,3 | 18,8 |
| | Revised. | 1892-93. | 12,5 | 7,5 | 20,0 |
| | Accounts. | 1892-93. | 12,5 | 7,5 | 20,0 |
| Other charges | Accounts. | 1891-92. | 6,3 | 2,7 | 9,0 |
| | Budget. | 1892-93. | 2,6 | 1,3 | 3,9 |
| | Revised. | 1892-93. | 2,9 | 1,7 | 4,6 |
| | Accounts. | 1892-93. | 2,8 | 1,7 | 4,5 |
| Total England | Accounts. | 1891-92. | 25,8 | 11,2 | 37,0 |
| | Budget. | 1892-93. | 22,1 | 11,1 | 33,2 |
| | Revised. | 1892-93. | 22,4 | 13,4 | 35,8 |
| | Accounts. | 1892-93. | 22,3 | 13,4 | 35,7 |

| | | | |
|---|---|---|---|
| Total, including England. | Accounts. | 1891-92. | 767,7 |
| | Budget. | 1892-93. | 771,6 |
| | Revised. | 1892-93. | 824,7 |
| | Accounts. | 1892-93. | 842,1 |

187. The expenditure in India exceeded the Budget Estimate by 68,0, and the accounts of 1891-92 by 75,7. The increase was chiefly due to high expenditure for the North Lushai Agency on rations, hire of bullocks, and wages of transport coolies in connection with *quasi*-military operations; to the payment of arrears of subsidy to the Amir of Afghanistan, that remained unpaid in 1891-92; to expenses incurred in connection with the visit of the Prime Minister of Nepal; to the transfer of charges for Sardar Sher Ali Khan and other Afghan refugees from "27—Territorial and Political Pensions" to this head, and to charges connected with the administration of the Kurram Valley, the Chinese-Turkistan Mission, and Dr. Robertson's Mission to Chitral and Kafiristan.

188. The increase under *Political Agents* was 27,9, of which 16,2 occurred in Assam on account of the North Lushai Agency as above stated. In the Punjab there was an increase of 4,1, due to the pay of the military officers attached to the Gilgit Agency having been charged for the first time in the Civil Accounts. In Upper Burma there was an excess of 3,9 on account of Darjeeling Coolies employed

## Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

### 25.—Political—*continued.*

for carrying the baggage of military escorts furnished to the Political officers on tour in the Chin Hills; the charge was debited to this head under orders issued after the close of the year and was consequently not allowed for in the Revised. The excess in India 2,9 was chiefly caused by the absence on privilege leave of the Agent to the Governor General in Baluchistan.

189. In the *Charges on the North-Western Frontier* there was a saving of 3,7, owing to reduction of the grant for the Zhob Levy Corps and to smaller payments for guarding Hill Passes and on account of allowances to the Khyber Tribes, for which last a considerable increase was taken in the Budget, though the actuals show an increase of 3 only.

190. Under *Political Subsidies* the excess was due to the payment of arrears of the subsidy due for 1891-92 to the Amir of Afghanistan. The saving under this head in the Punjab accrued partly from the Ruler of Chitral not having drawn the amount payable to him till 1893-94, and partly from the cessation of payments made to other chiefs.

191. Under *Entertainment of Envoys and Chiefs* there was an increase of 6,0 for expenses caused by the visit of the Prime Minister of Nepal.

192. The charge for *Durbar Presents, etc.*, was over-estimated in all provinces, and there was an aggregate saving of 6,5.

193. Under *Refugees and State Prisoners* there is an excess of 13,6 in Bombay, but this is more than accounted for by transfers from other heads, 7,4 being a transfer from the Punjab, due to the departure of Sardar Hashm Khan and his followers from Rawalpindi to Karachi, and 7,3, a transfer from the head "27—Territorial and Political Pensions" on account of charges for Sardar Sher Ali Khan and other Afghan Refugees. The first of these transfers accounts for the difference in the actuals of the two years; but was allowed for in the Budget Estimate of that Province. The total charge under this head was slightly lower than in 1891-92.

194. Under *Other Charges* in India there was an increase in the expenditure for organising Imperial Service Troops, due to the appointment of an additional Inspecting officer for Central India, and to the entertainment of additional establishment for musketry training; but this was counterbalanced by the transfer of pensions on account of the Merwara Battalion from this head to "29—Superannuations, etc." The chief increase occurred in the Punjab, where the accounts of 1892-93 include the undermentioned new expenditure, *viz.*, Chinese Turkistan Mission 2,3; administration of the Kurram Valley 8,0; Doctor Robertson's Mission to the Kafirs 1,7; and his Mission to Chitral 2,2. There was also an increase of 1,1 under Telegram charges.

195. In *England* the sterling expenditure practically agreed with the Budget Estimate. There were several special charges in 1891-92 as explained in the Appropriation Report for that year.

### 26.—Scientific and other Minor Departments.

| | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W P. and Oudh. | Punjab | Madras | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Scientific.** | | | | | | | | | | | | |
| Survey of India | Accounts. 1891-92 | 102,1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 102,1 |
| | Budget. 1892-93 | 128,0 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 128,0 |
| | Revised. 1892-93 | 109,5 | ... | ... | ... | ... | ... | .. | ... | ... | ... | 109,5 |
| | Accounts 1892-93 | 109,7 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 109,7 |
| Botanical Survey | Accounts. 1891-92 | 1,6 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,6 |
| | Budget. 1892-93 | 2,0 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 2,0 |
| | Revised. 1892-93 | 2,0 | ... | 1 | ... | ... | ... | ... | ... | ... | ... | 2,1 |
| | Accounts 1892-93 | 2,0 | ... | 1 | ... | ... | ... | ... | ... | ... | ... | 2,1 |
| Geological Survey and Museum. | Accounts. 1891-92 | 18,1 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 18,1 |
| | Budget. 1892-93 | 19,3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 19,3 |
| | Revised. 1892-93 | 19,6 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 19,6 |
| | Accounts 1892-93 | 19,7 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 19,7 |
| Meteorological Department. | Accounts. 1891-92 | 27,2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 27,2 |
| | Budget. 1892-93 | 27,7 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 27,7 |
| | Revised. 1892-93 | 27,4 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 27,4 |
| | Accounts 1892-93 | 29,2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 29,2 |
| Archæological Department. | Accounts. 1891-92 | 2,7 | ... | ... | 1,0 | ... | ... | 3 | ... | 2,4 | ... | 6,4 |
| | Budget. 1892-93 | 4,8 | ... | ... | 1,0 | ... | ... | ... | ... | 2,3 | ... | 8,1 |
| | Revised. 1892-93 | 4,0 | ... | ... | 2 | ... | ... | ... | ... | 2,3 | ... | 6,5 |
| | Accounts 1892-93 | 3,0 | ... | ... | 1 | ... | ... | ... | ... | 2,3 | ... | 5,4 |

## Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

### 26.—Scientific and other Minor Departments—*continued.*

| | | | India. | Central Provinces. | Burma. Upper | Burma. Lower | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Scientific—*contd.*** | | | | | | | | | | | | | |
| Museums | Accounts | 1891-92 | 6,8 | 2 | ... | 3 | 1 | 2,1 | 1,3 | 1,9 | 2,6 | 9 | 16,2 |
| | Budget | 1892-93 | 7,4 | 2 | ... | 3 | ... | 1,6 | 1,3 | 7 | 2,7 | 1,1 | 15,3 |
| | Revised | 1892-93 | 6,7 | 2 | ... | 3 | ... | 2,2 | 1,3 | 7 | 2,7 | 1,0 | 15,1 |
| | Accounts | 1892-93 | 6,9 | 2 | ... | 3 | ... | 2,5 | 1,3 | 1,0 | 2,9 | 9 | 16,0 |
| Other Scientific Departments. | Accounts | 1891-92 | 7 | ... | 2 | 2,7 | ... | 1,8 | 1 | ... | 2,6 | 3,0 | 11,1 |
| | Budget | 1892-93 | ... | ... | 1 | 1,1 | ... | 1,8 | 1 | ... | 2,1 | 2,9 | 8,1 |
| | Revised | 1892-93 | ... | ... | 1 | 1,5 | ... | 2,2 | 1 | 1 | 2,5 | 3,2 | 9,7 |
| | Accounts | 1892-93 | ... | ... | ... | 1,2 | ... | 2,3 | 1 | ... | 2,4 | 3,1 | 9,1 |
| **Agricultural.** | | | | | | | | | | | | | |
| Experimental Cultivation. | Accounts | 1891-92 | 2,7 | 1,3 | 2,5 | 1 | ... | 1,8 | 3,7 | 1,1 | 1 | 4,8 | 18,1 |
| | Budget | 1892-93 | 2,3 | 1,2 | 2,4 | .3 | ... | 2,0 | 3,1 | 1,4 | 3,4 | 5,2 | 21,3 |
| | Revised | 1892-93 | 2,8 | 1,2 | 2,4 | 3 | ... | 1,8 | 3,1 | 1,1 | 1 | 4,9 | 17,7 |
| | Accounts | 1892-93 | 2,4 | 1,1 | 2,5 | 2 | ... | 2,0 | 2,5 | 1,3 | ... | 4,9 | 16,9 |
| Cinchona Plantations. | Accounts | 1891-92 | ... | ... | ... | ... | ... | 10,4 | ... | ... | 7,8 | ... | 18,2 |
| | Budget | 1892-93 | ... | ... | ... | ... | ... | 10,5 | ... | ... | 8,3 | ... | 18,8 |
| | Revised | 1892-93 | .... | ... | ... | ... | ... | 10,3 | 1 | ... | 8,0 | ... | 18,4 |
| | Accounts | 1892-93 | ... | ... | ... | ... | ... | 10,5 | 2 | ... | 7,7 | ... | 18,4 |
| Public Exhibitions and Fairs. | Accounts | 1891-92 | 1 | 5 | 3 | ... | 1 | 9 | 6,9 | 2,5 | ... | 1,2 | 12,5 |
| | Budget | 1892-93 | 2 | 9 | 1 | 2 | 1 | 6 | 3,3 | 2,5 | 2 | 1,1 | 9,2 |
| | Revised | 1892-93 | 3,1 | 6 | 1 | 1 | 3 | 8 | 5,6 | 3,1 | ... | 1,3 | 15,0 |
| | Accounts | 1892-93 | 3,1 | 7 | 1 | 2 | 3 | 1,0 | 5,1 | 3,4 | ... | 1,3 | 15,2 |
| Veterinary and Stallion Charges. | Accounts | 1891-92 | 30,0 | 4 | 3 | 3,4 | ... | 1 | 2 | 9,4 | 2,2 | 10,5 | (a) 56,5 |
| | Budget | 1892-93 | 33,8 | 3 | 8 | 4,3 | ... | 1,5 | 4 | 9,5 | 4,7 | 14,1 | 69,4 |
| | Revised | 1892-93 | 27,8 | 6 | 3 | 3,9 | ... | 1,2 | 2,4 | 9,8 | 3,5 | 13,0 | 62,5 |
| | Accounts | 1892-93 | 28,4 | 6 | 2 | 3,7 | ... | 1,3 | 2,4 | 10,2 | 3,2 | 13,4 | 63,4 |
| Botanical and other Public Gardens. | Accounts | 1891-92 | 2 | 2,1 | ... | 1 | ... | 10,8 | 9,0 | 10,4 | 2,7 | 1,3 | 36,6 |
| | Budget | 1892-93 | 2 | 2,3 | ... | 1 | ... | 10,5 | 8,9 | 10,7 | 2,5 | 2,1 | 37,3 |
| | Revised | 1892-93 | 2 | 2,3 | ... | 1 | ... | 10,3 | 8,9 | 10,9 | 2,5 | 9 | 36,1 |
| | Accounts | 1892-93 | 2 | 2,2 | ... | 1 | ... | 10,7 | 9,4 | 10,5 | 2,7 | 1,4 | 37,2 |
| **Labour and Emigration.** | | | | | | | | | | | | | |
| Inland Labour Transport and Emigration. | Accounts | 1891-92 | 9 | ... | ... | ... | 2,7 | 3,6 | 3 | ... | 1,4 | ... | 8,9 |
| | Budget | 1892-93 | 9 | ... | ... | ... | 3,2 | 3,6 | 3 | ... | 1,7 | ... | 9,7 |
| | Revised | 1892-93 | 1,0 | ... | ... | ... | 3,1 | 3,6 | .2 | ... | 1,8 | ... | 9,7 |
| | Accounts | 1892-93 | 1,0 | ... | ... | ... | 3,3 | 3,6 | 2 | ... | 1,8 | ... | 9,9 |
| Inspector of Factories. | Accounts | 1891-92 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1 | 1 |
| | Budget | 1892-93 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,1 | 1,1 |
| | Revised | 1892-93 | ... | ... | ... | 1 | ... | 1,1 | 2 | 1 | ... | 6 | 2,1 |
| | Accounts | 1892-93 | ... | ... | ... | 2 | ... | 1,3 | 1 | 1 | ... | 4 | 2,1 |
| **Statistics.** | | | | | | | | | | | | | |
| Provincial Statistics | Accounts | 1891-92 | 1 | 1,0 | 4 | 5 | 1 | 2 | 7 | 1,0 | 4,5 | 4 | 8,9 |
| | Budget | 1892-93 | 2 | 1,0 | 5 | 6 | 1 | 2 | ... | 1,2 | 4,5 | 5 | 8,8 |
| | Revised | 1892-93 | 1 | 1,1 | 5 | 1,0 | 1 | 2 | 7 | 1,0 | 4,4 | 5 | 9,6 |
| | Accounts | 1892-93 | 2 | 1,1 | 4 | 1,1 | 1 | 2 | 6 | 1,0 | 4,4 | 4 | 9,5 |
| Other Statistical Charges. | Accounts | 1891-92 | 8,4 | 7,6 | 2 | 8,6 | 5,0 | 57,3 | 37,1 | 12,5 | 35,5 | 14,3 | 186,5 |
| | Budget | 1892-93 | 2,9 | 9 | ... | 8 | 5 | 3,9 | 1,0 | 1,0 | 1,0 | 2,9 | 14,9 |
| | Revised | 1892-93 | 3,0 | 9 | ... | 8 | 8 | 8,2 | 2,8 | 1,2 | 3,0 | 2,6 | 23,3 |
| | Accounts | 1892-93 | 2,7 | 1,0 | ... | 2,6 | 6 | 4,8 | 2,1 | 7 | 3,5 | 2,4 | 20,4 |
| **Miscellaneous.** | | | | | | | | | | | | | |
| Miscellaneous | Accounts | 1891-92 | 4,7 | ... | ... | ... | ... | 2 | 4 | 8 | 8,5 | 1,0 | 15,6 |
| | Budget | 1892-93 | 4,6 | .1 | ... | ... | ... | 2 | 4 | 7 | 8,5 | 9 | 15,4 |
| | Revised | 1892-93 | 4,5 | 1 | ... | ... | ... | 3 | 3 | 8 | 11,1 | 9 | 18,0 |
| | Accounts | 1892-93 | 4,6 | 1 | ... | ... | ... | 3 | 1,0 | 7 | 10,8 | 9 | 18,4 |
| Total | Accounts | 1891-92 | 206,3 | 13,1 | 20,6 | | 8,0 | 89,2 | 60,0 | 39,6 | 70,3 | 37,5 | 544,6 |
| | Budget | 1892-93 | 234,3 | 6,9 | 12,6 | | 3,9 | 36,4 | 18,8 | 27,7 | 41,9 | 31,9 | 414,4 |
| | Revised | 1892-93 | 211,7 | 7,0 | 11,8 | | 4,3 | 42,2 | 25,7 | 28,8 | 41,9 | 28,9 | 402,3 |
| | Accounts | 1892-93 | 213,1 | 7,0 | 13,0 | | 4,3 | 40,5 | 25,0 | 28,9 | 41,7 | 29,1 | 402,6 |

| | | | Sterling. | Exchange. | Total. | | | |
|---|---|---|---|---|---|---|---|---|
| England | Accounts | 1891-92 | 29,9 | 12,9 | 42,8 | Total, including England | Accounts 1891-92 | 587,4 |
| | Budget | 1892-93 | 38,7 | 19,4 | 58,1 | | Budget 1892-93 | 472,5 |
| | Revised | 1892-93 | 48,2 | 28,9 | 77,1 | | Revised 1892-93 | 479,4 |
| | Accounts | 1892-93 | 44,1 | 26,6 | 70,7 | | Accounts 1892-93 | 473,3 |

(a) Includes 26,5 shown last year as "Other Agricultural Charges."

## Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

### 26.—Scientific and other Minor Departments—*continued.*

196. The accounts show a reduction in the expenditure in *India* of 11,8 as compared with the Budget, which is due to petty differences under various heads, which are explained below; the principal saving (18,3) occurred under *Survey of India*. As compared with 1891-92 there is a decrease of 142,0; but the charges of that year included 182,1 on account of the Census, while those of 1892-93 include only 15,6 on the same account; excluding the census charges there is a slight increase in 1892-93 which occurs under several heads.

197. Under *Survey of India* the net charge only is shown after deducting charges transferred to other Heads of the Government Accounts, the cost of instruments and maps supplied to other departments by the Mathematical Instrument Department, and the recoveries for work done for private Estates. The following statement classifies the charges and deductions both in the Estimates and the Actuals:—

| 1891-92. Accounts. | | 1892-93. Budget | Revised | Accounts. |
|---|---|---|---|---|
| 15,9 | Controlling and Administrative Staff . . . | 16,4 | 16,4 | 16,9 |
| 52,2 | Head-Quarters Offices . . . . . | 52,8 | 53,9 | 53,7 |
| 255,0 | Survey Parties . . . . . | 277,2 | 294,4 | 278,9 |
| 323,1 | | 346,4 | 364,7 | 349,5 |
| | DEDUCT— | | | |
| 43,5 | Recoveries from Private Estates . . . . | 1,7 | 12,3 | 11,8 |
| 279,6 | Net amount chargeable to Government . . . | 344,7 | 352,4 | 337,7 |
| | DEDUCT— | | | |
| 10,1 | Transfers to Revenue Survey . . . . . | 10,2 | 10,3 | 10,4 |
| 145,2 | Transfers to Local Governments . . . . | 190,1 | 204,7 | 192,8 |
| 5 | Extra-Departmental work for other Departments . | 6 | 5 | 7 |
| 21,7 | Cost of Instruments and Maps recovered from other Departments . . . . . | 15,8 | 27,4 | 24,1 |
| 177,5 | Total Deduction | 216,7 | 242,9 | 228,0 |
| 102,1 | Net amount chargeable to Survey of India . . | 128,0 | 109,5 | 109,7 |

198. The Actuals of the gross expenditure agree pretty closely with the Budget; and the saving occurs owing to larger recoveries for instruments and maps supplied to other departments and for work done for private estates. Under this last head the recovery from the Burdwan Raj Wards' Estate was under-estimated by 3,0, and no provision was made for the recovery from the Tipperah Estate, which amounted to 6,7. As compared with the previous year the expenditure on Survey Parties shows a considerable increase (23,9), but the deductions are also increased, and the net result is an increase of 7,6 only. The deductions show considerable variations. A new method of dealing with the recoveries from private estates was introduced in the accounts of 1891-92; before that year only actual recoveries were deducted, and the deductions made in any particular year bear no relation to the work done in that year; in the accounts of 1891-92, however, it was decided to relieve the service head at once of the charges for work done for private estates, by transferring them to "Advances Recoverable;" the accounts will thus show the true net amount chargeable to Government for the work of the year, while there is the additional advantage that the recoveries can be more effectively watched; in the first year of the new procedure the accumulated arrears of amount, recoverable (35,4) had also to be transferred, and the deductions in 1891-92 were thus very large. In 1892-93, on the other hand, larger recoveries (47,6) were made from Local Governments, the principal increases being in Burma (21,4), chiefly for the Minbu Cadastral Survey, and in Bengal (26,1), chiefly on account of Revenue Surveys in Orissa and Behar.

199. Under *Meteorological Department* there was an excess of 1,5, chiefly on account of telegrams and office contingencies. Under *Archæological Department* there was a saving of 1,8 in India, mainly in the provision for the cost of Dr. Burgess' work in connection with the publication of reports on Archæology; and of 9 in Lower Burma, due to the temporary suspension of operations in consequence of the death of the Government Archæologist. Under *Museums* there was an increase of 9 in Bengal, due to charges connected with the collection of specimens and preparation of drawings and photographs of old temples and ruins in Orissa. Under *Experimental Cultivations* a provision of 3,3 for Farms and Farm Schools in Madras was not utilized during the year.

200. The increase of 2,9 in India under *Public Exhibitions and Fairs* was due to charges connected with the Chicago Exhibition, for which no provision had been made in the Budget. In the North-Western Provinces and Oudh there was an increase of 1,8 under the same head, due to additional charges for the Mahabaruni Fair held at Hardwar, and in the Punjab of 9 owing to a special charge in connection with the Punjab Exhibition held in 1893-94.

## Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

### 26.—Scientific and other Minor Departments—*continued.*

201. Under *Veterinary and Stallion charges* there was a saving of 6,0 as compared with the Budget Estimate, and an increase of 6,9 as compared with the accounts of 1891-92. In India a provision of 5,1, of which no details were given in the Budget, and in Madras, the provision of 7 for Veterinary Hospitals, were not utilized. The increase, as compared with the previous year, was due to the establishment of a Veterinary School and Hospital at Belgachia near Calcutta; to the creation of a Civil Veterinary Department in the North-Western Provinces; and to the appointment of a Superintendent for the Civil Veterinary Department, Madras.

202. The *Inspector of Factories* is an officer newly appointed under the Indian Factories Act. In Bombay provision was made for an Inspector for the mofussil, which was only partially utilized. The increase of 5,5 under *Other Statistical Charges* was mainly due to higher expenditure on account of the Census than was anticipated.

203. In *England* there was an excess of 5,4 in the sterling expenditure: the cost of stores for India, due to larger demands, accounts for an excess of 3 7; and the charges included 2,4 for remuneration to Dr. Voelcker in respect of his deputation to India on Agricultural duty.

## Section E.—MISCELLANEOUS.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 897,3 | RECEIPTS . . . . . | 959,9 | 898,4 | 877,0 |

204. The receipts fell short of the Budget Estimate and the actuals of the previous year by 82,9 and 20,3 respectively. Compared with the Budget there was a falling off of 158,8 under Gain by Exchange, but there was an improvement in all the other heads, notably under Miscellaneous, owing to some special receipts and an increase in the amount of Unclaimed Deposits and in the recoveries on account of insurance and departmental charges on English stores. Compared with the actuals of the previous year, the falling off occurred chiefly under Gain by Exchange (11,8) and Miscellaneous (6,9), under which there were large extraordinary receipts in the previous year, the chief among which was the repayment by the Bombay Port Trust of a portion of its non-interest-bearing debt.

## XXII.—Receipts in aid of Superannuation, Retired, and Compassionate Allowances.

| | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Subscriptions to the Military, Military Orphan, and Medical Retiring Funds | Accounts. 1891-92 | 19,1 | ... | ... | ... | ... | 1,4 | ... | ... | 10,6 | 8,8 | 39,9 |
| | Budget. 1892-93 | 18,4 | ... | ... | ... | ... | 2,5 | ... | ... | 11,3 | 7,0 | 39,2 |
| | Revised. 1892-93 | 16,0 | ... | ... | ... | ... | 2,9 | ... | ... | 8,1 | 6,0 | 33,0 |
| | Accounts. 1892-93 | 15,4 | ... | ... | ... | ... | 1,4 | ... | ... | 9,6 | 7,1 | 33,5 |
| Subscriptions to the Civil Funds | Accounts. 1891-92 | 6,1 | 1,4 | 6 | 1,5 | 9 | 14,7 | 10,8 | 6,3 | 5,4 | 7,5 | 55,2 |
| | Budget. 1892-93 | 6,1 | 1,7 | 6 | 1,8 | 9 | 14,3 | 11,0 | 5,7 | 5,2 | 7,2 | 54,5 |
| | Revised. 1892-93 | 5,5 | 1,7 | 7 | 1,6 | 1,1 | 14,3 | 10,5 | 5,8 | 5,2 | 7,2 | 53,6 |
| | Accounts. 1892-93 | 5,7 | 1,8 | 7 | 1,6 | 1,0 | 13,9 | 10,3 | 6,2 | 4,8 | 7,0 | 53,0 |
| Contributions for Pensions and Gratuities | Accounts. 1891-92 | 53,2 | 2,3 | 4 | 2 | 3 | 12,6 | 5,3 | 5,0 | 9,2 | 23,7 | 112,2 |
| | Budget. 1892-93 | 51,8 | 2,3 | 3 | 2 | 2 | 7,0 | 5,1 | 6,2 | 5,3 | 23,8 | 102,2 |
| | Revised. 1892-93 | 52,6 | 2,3 | 3 | 6 | 3 | 7,1 | 5,9 | 4,6 | 5,2 | 22,4 | 101,3 |
| | Accounts. 1892-93 | 52,5 | 2,3 | 3 | 6 | 4 | 7,7 | 5,6 | 4,9 | 5,1 | 23,2 | 102,6 |
| Other Items | Accounts. 1891-92 | 1,1 | 6 | 4 | 3 | 4 | 1,4 | 2,4 | 7 | 1,3 | 1,3 | 9,9 |
| | Budget. 1892-93 | 1,4 | 8 | 5 | 4 | 4 | 1,3 | 1,9 | 8 | 1,6 | 1,3 | 10,4 |
| | Revised. 1892-93 | 4 | 8 | 5 | 5 | 5 | 2,4* | 2,4 | 6 | 1,4 | 1,6 | 11,1 |
| | Accounts. 1892-93 | 6 | 9 | 5 | 4 | 5 | 2,4* | 2,5 | 6 | 1,4 | 1,8 | 11,6 |
| Total | Accounts. 1891-92 | 79,5 | 4,3 | 3,4 | | 1,6 | 30,1 | 18,5 | 12,0 | 26 5 | 41,3 | 217,2 |
| | Budget. 1892-93 | 77,7 | 4,8 | 3,8 | | 1,5 | 25,1 | 18,0 | 12,7 | 23,4 | 39,3 | 206,3 |
| | Revised. 1892-93 | 74,5 | 4,8 | 4,2 | | 1,9 | 20,7 | 18,8 | 11,0 | 19,9 | 37,2 | 199,0 |
| | Accounts. 1892-93 | 74,2 | 5,0 | 4,1 | | 1,9 | 25,4 | 18,4 | 11,7 | 20,9 | 39,1 | 200,7 |

* Includes 8 on account of Marine Pensions.

| | | Sterling. | Exchange. | Total. | | |
|---|---|---|---|---|---|---|
| England | Accounts. 1891-92 | 100,6 | 43,7 | 144,3 | Total, including England. Accounts. 1891-92 | 361,5 |
| | Budget. 1892-93 | 98,4 | 49,2 | 147,6 | Total, including England. Budget. 1892-93 | 353,9 |
| | Revised. 1892-93 | 101,0 | 60,6 | 161,6 | Total, including England. Revised. 1892-93 | 360,6 |
| | Accounts. 1892-93 | 101,0 | 60,8 | 161,8 | Total, including England. Accounts. 1892-93 | 362,5 |

205. *Subscriptions to the Military, Military Orphan and Medical Retiring Funds* and the *Civil Funds* are declining every year owing to the retirement and death of old subscribers, the Funds being closed to new entrants. The receipts in Bengal under the first head represent the net receipts from the Orphangunj Bazar at Kidderpur, and the smaller receipts as compared with the Budget are again due to large outlay on improvements to the Bazar, which were not foreseen at the time of framing the Revised Estimate. In Madras the Revised was exceeded, owing chiefly to the repayment of loans by some officers.

*Contributions for Pensions and Gratuities* from officers lent to Foreign Service increased in India owing to contributions paid by additional officers in Rajputana. The higher actuals of 1891-92 in Bengal and Madras were due to the recovery of arrears in the latter case from officers lent to the South Indian Railway Company, while in the Punjab the Budget for 1892-93 was pitched too high.

Section E.—MISCELLANEOUS—*continued.*

## XXII.—Receipts in aid of Superannuation, Retired, and Compassionate Allowances—*continued.*

Under *Other Items* the falling off in India is met by an increase in Bengal owing to the adjustment, for the first time, on the accounts of Bengal of the receipts of the Marine Pension Fund, which were formerly adjusted in the Marine Accounts and consequently shown in the India column.

206. In *England* the increase is due to the arrangements made for issuing monthly instead of quarterly the Pay and Pensions from which these subscriptions are deducted.

## XXIII.—Stationery and Printing.

| | | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Receipts from Sale of Stationery. | Accounts | 1891-92 | 4 | ... | 2 | 2,6 | 1 | 5,2 | 7 | 2,5 | 4,2 | 2,4 | 18,3 |
| | Budget | 1892-93 | ... | ... | 9 | 2,5 | 1 | 7,7 | 1,2 | 1,8 | 3,0 | 2,8 | 20,0 |
| | Revised | 1892-93 | ... | ... | 5 | 5,0 | 1 | 6,8 | 1,0 | 1,6 | 3,1 | 2,5 | 21,2 |
| | Accounts | 1892-93 | 2 | ... | 3 | 5,4 | 1 | 9,0 | 1,0 | 2,4 | 3,5 | 4,1 | 26,0 |
| Sales of Gazettes and other Publications. | Accounts | 1891-92 | 4,7 | 1 | ... | 8 | 1 | 8,0 | 3,1 | 5 | 3,5 | 2,6 | 23,4 |
| | Budget | 1892-93 | 4,9 | 2 | ... | 8 | ... | 8,2 | 4,6 | 3 | 4,3 | 2,7 | 26,0 |
| | Revised | 1892-93 | 4,8 | 2 | ... | 1,3 | ... | 8,2 | 4,6 | 3 | 3,4 | 2,9 | 25,7 |
| | Accounts | 1892-93 | 4,6 | 2 | ... | 1,4 | 1 | 8,3 | 4,4 | 6 | 4,4 | 2,9 | 26,9 |
| Other Press Receipts. | Accounts | 1891-92 | 9,6 | 3,9 | ... | 6 | 3 | 4,9 | 5,2 | 10,7 | 2,8 | 3,7 | 41,7 |
| | Budget | 1892-93 | 5,7 | 1,8 | ... | 2 | 3 | 2,5 | 1,7 | 8,5 | 3,5 | 3,8 | 28,0 |
| | Revised | 1892-93 | 8,2 | 2,8 | ... | 6 | 4 | 3,0 | 1,7 | 9.6 | 2,9 | 4,4 | 33,6 |
| | Accounts | 1892-93 | 5,2 | 2,8 | ... | 4 | 2 | 3,1 | 1,4 | 6,9 | 3,9 | 4,0 | 27,9 |
| Total | Accounts | 1891-92 | 14,7 | 4,0 | 4,2 | | 5 | 18,1 | 9,0 | 13,7 | 10,5 | 8,7 | 83,4 |
| | Budget | 1892-93 | 10,6 | 2,0 | 4,4 | | 4 | 18,4 | 7,5 | 10,6 | 10,8 | 9,3 | 74,0 |
| | Revised | 1892-93 | 13,0 | 3,0 | 8,0 | | 5 | 18,0 | 7,3 | 11,5 | 9,4 | 9,8 | 80,5 |
| | Accounts | 1892-93 | 10,0 | 3,0 | 7,5 | | 4 | 20,4 | 6,8 | 9,9 | 11,8 | 11,0 | 80,8 |

207. The variations under *Receipts from Sale of Stationery* are mainly due to variations in the supply of stationery to State Railways The increased receipts in Bengal arise from the recovery in 1892-93 of the value of stationery supplied in the previous year to the Eastern Bengal State Railway. In Bombay the increase was partly due to a specially large supply of printing paper to a Jail in Berar, which was not anticipated when the Revised was framed. Receipts from *Sale of Gazettes and other Publications* exceeded the Revised, owing to larger sales of Indian Law Reports and Acts and books in Madras. The *Other Press Receipts* in the preceding year included large recoveries on account of printing work done in connection with the Census. The improvement over the Budget in the Central Provinces is due to the extensive printing work turned out by the Central Jail Press at Nagpur. The decrease in the North-Western Provinces and Oudh is owing to less work done by the Government Press ; while in the Punjab the decline appears chiefly in the earnings of the Jail presses, and is due to the Lahore Central Jail not having printed registers to the extent anticipated in the Budget.

## XXIV.—Exchange.

| Sterling Amounts. 1891-92. Accounts. | 1892-93. Budget. | 1892-93. Revised. | 1892-93. Accounts. | | Gain + or Loss — by Exchange. 1891-92. Accounts. | 1892-93. Budget. | 1892-93. Revised. | 1892-93. Accounts. |
|---|---|---|---|---|---|---|---|---|
| 551,2 | 334,1 | 499,6 | 455,9 | Guaranteed Companies | +8,6 | +48,4 | —19,4 | +2,0 |
| | | | | Subsidised and other Companies— | | | | |
| —28,7 | —81,4 | +9,7 | +26,5 | Southern Mahratta and Mysore | +9,1 | +33,8 | +14,3 | +7,1 |
| —65,0 | —90,8 | —41,0 | —24,8 | Indian Midland | +23,4 | +41,5 | +28,1 | +22,0 |
| —303,1 | —216,5 | —210,4 | —204,6 | Bengal-Nagpur | +58,3 | +84 7 | +91,6 | +88,8 |
| —11,7 | —7,1 | —7,8 | —6,5 | Bengal Central | +8 | +6 | +2,4 | +1,6 |
| +122,7 | —13,5 | —14,4 | —12,4 | Rohilkhund-Kumaon | —6,8 | +5,3 | .. | +1,0 |
| ... | —333,3 | —206,3 | —195,5 | Assam-Bengal | | ... | +50,1 | +50,0 |
| | | | | Total Subsidised and other Companies | +84,8 | +165,9 | +186,5 | +170,5 |
| | | | | Remittance Accounts. | | | | |
| 201,0 | 239,0 | 247,9 | 250,5 | East Indian Railway Advances | —24,5 | —15,5 | —25,9 | —27,1 |
| 93,3 | 245,0 | 211,5 | 214,3 | Rajputana-Malwa Railway Advances | —6,9 | —5,5 | —11,5 | —11,7 |
| 62,6 | 150,0 | 136,7 | 137,0 | South Indian Railway ditto | —7,6 | —3,4 | —8,2 | —3,6 |
| 17,8 | 20,0 | 66,7 | 66,6 | Bengal and North-Western Railway Advances | —2,2 | —5 | —3,0 | —3,2 |
| 527,5 | 537,8 | 604,2 | 599,1 | Miscellaneous | —21,3 | —10,9 | —60,7 | —107,2 |
| | | | | Total Remittance Accounts | —61,9 | —35,8 | —109,3 | —152,8 |
| | | | | Total | +31,5 | +178,5 | +57,8 | +19,7 |

## Section E.—MISCELLANEOUS—*continued.*

## XXIV.—Exchange—*continued.*

208. The total gain by Exchange fell short of the actuals of the previous year and the Budget Estimate by 11,8 and 158,8 respectively. In the case of the Subsidised Railways there was a large gain from the transactions of the Assam-Bengal Railway. No provision was made in the Budget for any gain or loss on the remittance transactions of this Railway, as, in the absence of information as to the terms on which a contract might be made with the Company, the payment to be made to it was converted into sterling at the average rate of exchange for the year. In the case of the Bengal-Nagpur Railway also there was an increase in the net gain owing to the fall in the rate of exchange having enhanced the difference between the contract rate for the Railway and the average rate of the year. This would have, led to an increase in the gain in connection with the transactions of the other railways also it there had not been a large decrease in the net withdrawals of these railways, which more than counterbalanced the increase in the gain due to the cause mentioned above. As regards the transactions which are passed through the Remittance accounts between India and England there was an increase in the loss on all the transactions, owing chiefly to the fall in the rate of exchange having enhanced the difference between the average rate of the year and the official rate fixed for the adjustment of transactions or the other rates at which the transactions are adjusted under agreement. The largest increase was in the loss on the miscellaneous remittances, due to the difference between the official rate of Exchange and the average rate having been more than 1⅛*d.* in the rupee.

## XXV.—Miscellaneous.

| | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W P. and Oudh. | Punjab | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Gain by Exchange on Transactions in India. | Accounts. 1891-92 | 7 | ... | 8 | .. | ... | ... | ... | ... | ... | 8 | 2,3 |
| | Budget. 1892-93 | 1,0 | ... | ... | .. | ... | ... | ... | ... | ... | 8 | 1,8 |
| | Revised. 1892-93 | 9 | ... | ... | ... | ... | ... | ... | ... | ... | 8 | 1,7 |
| | Accounts 1892-93 | 6 | ... | ... | ... | ... | ... | ... | ... | ... | 8 | 1,4 |
| Premium on Bills | Accounts. 1891-92 | 8,9 | 1 | 2,8 | 1,7 | 1 | 5,5 | 2 | 5 | 1,7 | 3,0 | 24,5 |
| | Budget. 1892 93 | 8,8 | 1 | 2,5 | 1,0 | 1 | 5,0 | 4 | 6 | 2,5 | 2,2 | 23,2 |
| | Revised. 1892 93 | 9,0 | 1 | 3,2 | 2,0 | ... | 5,0 | 3 | 6 | 2,0 | 3,0 | 25,2 |
| | Accounts 1892 93 | 6,8 | 1 | 3,6 | 1,6 | ... | 5,7 | 3 | 7 | 2,5 | 2,9 | 24,2 |
| Unclaimed Deposits | Accounts. 1891-92 | 8 | 1,1 | 9 | 5 | 1,9 | 41,8 | 5,4 | 3,2 | 3,9 | 1,2 | 60,7 |
| | Budget. 1892-93 | 1,0 | 2,0 | 3 | 9 | 3,0 | 36,5 | 6,4 | 2,5 | 2,5 | 1,2 | 56,3 |
| | Revised. 1892-93 | 1.0 | 1,3 | 6 | 1,0 | 2,5 | 36,5 | 6,5 | 2,0 | 3,0 | 2,1 | 57,5 |
| | Accounts 1892-93 | 1,1 | 2,2 | 6 | 8 | 4,7 | 37,1 | 7,7 | 4,5 | 3,6 | 3,2 | 65,5 |
| Miscellaneous Fees, Fines and Forfeitures. | Accounts. 1891-92 | 2,8 | 3 | ... | ... | 2 | 15,5 | 1 | 3 | 5,2 | 1,2 | 25,6 |
| | Budget. 1892-93 | 2,4 | 2 | ... | ... | 3 | 20,8 | 1 | 2 | 4,5 | 1,1 | 29,6 |
| | Revised. 1892-93 | 3,0 | 2 | ... | 1 | 1 | 19,0 | 1 | 5 | 5,3 | 1,2 | 29,5 |
| | Accounts. 1892-93 | 4,0 | 4 | ... | 1 | 3 | 20,6 | ... | 5 | 5,6 | 9 | 32,4 |
| Government Audit Fees. | Accounts 1891-92 | 3,2 | ... | ... | ... | 1 | 6,6 | ... | ... | 1,0 | 1,2 | 12,1 |
| | Budget. 1892-93 | 2,0 | . | ... | ... | 1 | 7,0 | ... | ... | 9 | 1,2 | 11,2 |
| | Revised. 1892-93 | 2,8 | ... | ... | ... | 1 | 8,4 | ... | ... | 1,0 | 1,3 | 13,6 |
| | Accounts 1892-93 | 2,2 | ... | ... | 1 | 2 | 9,1 | ... | ... | 1,1 | 1,0 | 13,7 |
| Contributions | Accounts. 1891-92 | 1 | 2 | ... | ... | ... | ... | 10,9 | ... | 8,3 | 9,5 | 29,0 |
| | Budget. 1892-93 | ... | 8 | ... | . | ... | ... | 11,3 | ... | 8,1 | 6,7 | 26,9 |
| | Revised. 1892-93 | ... | 9 | ... | ... | .. | ... | 10,5 | ... | 8,8 | 8 | 21,0 |
| | Accounts 1892-93 | ... | 9 | ... | ... | ... | ... | 10,7 | ... | 8,9 | 1,3 | 21,8 |
| Rents | Accounts 1891-92 | 7 | 4,9 | 15,5 | 14,0 | 1,1 | 3,6 | 15,0 | 4,2 | 40,8 | 1,1 | 100,9 |
| | Budget. 1892-93 | 7 | 4,8 | 15,4 | 14,5 | 1,1 | 3,7 | 14,6 | 4,1 | 35,0 | 1,1 | 95,0 |
| | Revised 1892-93 | 7 | 3,4 | 17,1 | 14,3 | 1,3 | 3,9 | 15,0 | 4,1 | 38,5 | 1,1 | 99,4 |
| | Accounts. 1892-93 | 7 | 3,7 | 18,3 | 14,4 | 1,2 | 3,9 | 16,0 | 4,0 | 40,4 | 1,0 | 103,6 |
| Extraordinary Items | Accounts 1891-92 | ... | ... | ... | ... | 3,1 | ... | 1 | 1,5 | 3,8 | 22,4 | 30,9 |
| | Budget. 1892-93 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| | Revised. 1892-93 | 1,3 | ... | ... | ... | 7,7 | ... | 1 | 8 | ... | 7,4 | 17,3 |
| | Accounts. 1892-93 | 1,3 | ... | ... | ... | 7,7 | ... | 1,6 | 4 | ... | 2,6 | 13,6 |

## Section E.—MISCELLANEOUS—*continued.*

## XXV.—Miscellaneous—*continued.*

| | | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Other Items | Accounts. | 1891-92 | 7,5 | 2,9 | 1,4 | 3,9 | 6 | 50,4 | 3,4 | 9,9 | 14,6 | 22,3 | 116,9 |
| | Budget. | 1892-93 | 3,4 | 2,0 | 8 | 2,7 | 1,0 | 37,5 | 3,4 | 10,2 | 18,6 | 26,2 | 105,8 |
| | Revised. | 1892-93 | 4,3 | 2,6 | 1,4 | 3,1 | 9 | 52,2 | 3,8 | 8,9 | 19,0 | 26,0 | 122,2 |
| | Accounts. | 1892-93 | 5,4 | 2,3 | 1,1 | 3,6 | 8 | 55,9 | 5,4 | 9,5 | 15,9 | 26,4 | 126,3 |
| Total | Accounts. | 1891-92 | 24,7 | 9,5 | 41,5 | | 7,1 | 123,4 | 35,1 | 19,6 | 79,3 | 62,7 | 402,9 |
| | Budget. | 1892-93 | 19,3 | 9,9 | 38,1 | | 5,6 | 110,5 | 36,2 | 17,6 | 72,1 | 40,5 | 349,8 |
| | Revised. | 1892-93 | 23,6 | 8,5 | 42,8 | | 12,6 | 125,0 | 36,3 | 17,9 | 77,6 | 43,7 | 387,4 |
| | Accounts. | 1892-93 | 22,1 | 9,6 | 44,2 | | 14,9 | 132,3 | 41,7 | 19,6 | 78,0 | 40,1 | 402,5 |

| | | | Sterling. | Exchange. | Total. | | | |
|---|---|---|---|---|---|---|---|---|
| England | Accounts | 1891-92 | 12,6 | 5,4 | 18,0 | Total, including England. | Accounts. 1891-92 | 420,9 |
| | Budget. | 1892-93 | 2,5 | 1,2 | 3,7 | | Budget. 1892-93 | 353,5 |
| | Revised. | 1892-93 | 7,6 | 4,5 | 12,1 | | Revised. 1892-93 | 399,5 |
| | Accounts | 1892-93 | 7,2 | 4,3 | 11,5 | | Accounts. 1892-93 | 414,0 |

209. The decrease under *Gain by Exchange on Transactions in India* was due to smaller transactions in Hali Sicca Rupees in Hyderabad, Deccan, counterbalanced by a small increase in Indore in consequence of more favourable rates of exchange. The receipts under *Premium on Bills* in India fell off largely compared with the estimates owing to diminished sales of Supply Bills in Calcutta chiefly in consequence of a decrease in the demand for transfers on Rangoon. In Burma there was an increase in the sales of telegraphic transfers on India and local bills both in Lower and Upper Burma. In Bengal and Bombay an unusually large demand for Supply Bills resulted in the Budget Estimate being exceeded, due, in the case of the latter province, to good harvests in several districts. The head *Unclaimed Deposits* is liable to considerable fluctuations, and the Estimates proved too low in all the provinces; in Bombay a special adjustment of some old outstanding items in the Bombay Court of Small Causes accounts for a large portion of the increase. The increase in India under *Miscellaneous, Fees, Fines and Forfeitures* is owing to larger receipts on account of fees for the grant of patents and heavier Dharmsala receipts at Indore, and also to the realisation of heavy fines at Bushire from slave dealers and Chiefs of the Arab Coast, which could not be foreseen. The falling off in Bengal, compared with the Budget, is due to the transfer to the head *Other Items* of the receipts on account of collections of arrear cesses which was not foreseen at the time of framing the Estimate. This was counterbalanced by increased receipts from fees for the survey of Tea lands. Compared with the previous year the increase is due partly to the same cause and partly to increased receipts from partition fees.

210. Under the head *Government Audit Fees* there were special arrear recoveries in 1891-92. The increase under the same head in Bengal, as compared with the Budget and the Actuals for the previous year, is due to increased audit fees from Wards' Estates; while the falling off in Bombay is due to the non-receipt, within the year, of the fee for the second half year's audit of the Administrator General's accounts, and to a decrease in the Provincial Receipts, partially counterbalanced by an arrear receipt from the Karachi Port Trust; the Revised allowed for a new fee which, however, was not realized within the year. The decrease under *Contributions* in the North-Western Provinces and Oudh is due to a change of practice under which the contribution from the Maharaja of Benares is now adjusted by deduction from 3—Land Revenue, while in Bombay it is due to contributions for Public Works hitherto recorded under this head being now shown under XXXII—Civil Works. Under *Rents* the Budget was not realised in the Central Provinces owing to the orders of the Chief Commissioner under which 4-5ths of the rents of Nazul lands situated within Municipal limits were credited to Municipal Funds. In Upper Burma the rents of Shan Poays (temporary stalls) previously shown under the head *Other Items*, and the construction and opening of new bazars contributed towards the better results under this head; while in the North-Western Provinces and Oudh the increase is due chiefly to high receipts from rents of Nazul buildings in the Lucknow and Fyzabad Districts. The actual collections in Madras in 1891-92 and 1892-93 included arrears chiefly on account of choultry rents in the Tanjore district.

211. The amount shown under *Extraordinary Items* in India represents the value of confiscated property of one of the Native Chiefs of Manipur, while the entry under Assam represents the indemnity paid by the Manipur State under the orders of the Government of India. The item in the North-Western Provinces and Oudh is composed chiefly of special credits on account of capitalized value of abatement of Land Revenue for lands taken up for the Lucknow-Pilibhit and Cawnpur-Achneyra Railways. The credit in 1891-92 in the

## Section E.—MISCELLANEOUS—*continued.*

### XXV.—Miscellaneous—*continued.*

Punjab consisted of recoveries from Municipalities on account of the late Census, while that in 1892-93 represents the revenue realized in connection with the administration of the Kurram country. In Bombay the Revised provided for the sale-proceeds of certain lands on the Esplanade, which were subsequently taken under Land Revenue under the orders of the Government of India. The exceptional receipts brought to account are as follow:—

| | |
|---|---|
| Capitalized value of assessment on land sold to the Southern Mahratta Railway . . . | 1,0 |
| Recovery from the Bombay Port Trust of capitalized outstandings . . . . . | 1,3 |
| Profit on sale of Government paper in which some of the Bombay Small Cause Court Deposits were invested . . . . . | 3 |

The actuals of 1891-92 included some large exceptional receipts from the Bombay Port Trust and Municipality, as also the sale-proceeds of some lands on the Esplanade.

212. The increase in India under the head *Other Items* is due chiefly to a special receipt from the Kotah State on account of the value of a Khillat presented by the Government, for which no provision was made in the Estimates, while in Burma the increase is due to larger receipts from the sale of Durbar presents, and the percentage charged for insurance and other departmental charges on stores supplied by the Secretary of State, chiefly for Provincial Public Works. In Bengal the increase was in the recoveries of insurance and other charges on English stores, which were abnormally high, and in fees and fines of Revenue Courts, sale of elephants, sale-proceeds of trees, and costs incurred for collecting arrear cess, the latter of which were under-estimated, counterbalanced by a decrease in the receipts from recoveries of law charges other than those in pauper suits. Compared with the actuals of the previous year the increase is entirely due to larger receipts on account of insurance and other charge on English stores. In the North-Western Provinces and Oudh the increase is due chiefly to a special credit, on account of the gain on Famine Advances to cultivators in the Gurhwal district. The decrease in the Punjab is due to smaller collections of Toll Fees on the Khyber road caused by a decline of trade in Eastern Afghanistan, while that in Madras is caused by the transfer to "XX—Medical" of receipts under Sanitation. There was a considerable increase in Bombay under Customs receipts in the Revenues of Berbera and Bulhar, while there was a decline in the Revenue of Zaila due to an epidemic of cholera, and the imposition of quarantine which temporarily affected trade.

213. In *England* the increase is due to the inclusion of a receipt representing the value of stores lost in transit to India.

## Section E.—MISCELLANEOUS.

| 1891-92. Accounts. | | 1892-93. Budget. | Revised. | Accounts. |
|---|---|---|---|---|
| 5,046,6 | EXPENDITURE . . . . . | 5,170,9 | 5,559,1 | 5,537,9 |

214. The expenditure in this section exceeded the Budget Estimate and the Actuals of the previous year by 367,0 and 491,3 respectively. Of these 249,6 and 386,7 occurred under exchange, owing chiefly to a fall in the rate of exchange and to a smaller extent to an increase in the payments of pensions in England, due to the new arrangement regarding the payment of pensions monthly instead of quarterly as before. The remainder of the increases are due chiefly to the normal increase in the charges for superannuation allowances and pensions. The increase over the previous year would have been much larger, if it had not been for some special payments in that year, *e.g.*, payment of arrears of the pension of His Highness Maharaja Dhuleep Sing, adjustment of the sums looted from the Manipur treasury during the disturbance of March 1891, and larger payments for replacing stores lost in transit to India.

### 27.—Territorial and Political Pensions.

| | | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Territorial and Political Pensions. | Accounts | 1891-92 | 35,5 | 27,0 | ... | ... | 1,7 | 119,3 | 71,5 | 23,9 | 83,4 | 76,2 | 438,5 |
| | Budget | 1892-93 | 24,6 | 27,5 | ... | ... | 1,7 | 120,4 | 94,1 | 24,3 | 79,2 | 87,7 | 459,5 |
| | Revised | 1892-93 | 24,4 | 27,2 | ... | ... | 1,7 | 116,3 | 99,0 | 24,2 | 76,9 | 83,7 | 453,4 |
| | Accounts | 1892-93 | 23,5 | 26,2 | ... | ... | 1,6 | 118,0 | 98,5 | 24,3 | 79,6 | 82,7 | 454,4 |
| Charitable Allowances. | Accounts | 1891-92 | 4,0 | ... | 12,9 | 2,5 | ... | 7 | 8,8 | 12,2 | 6 | ... | 41,7 |
| | Budget | 1892-93 | 4,3 | ... | 13,0 | 2,6 | ... | 7 | 8,0 | 11,5 | 5 | 3 | 40,9 |
| | Revised | 1892-93 | 4,0 | ... | 13,6 | 2,7 | ... | 7 | 8,5 | 10,8 | 6 | 3 | 41,2 |
| | Accounts | 1892-93 | 4,0 | ... | 13,5 | 2,6 | 1 | 6 | 8,1 | 10,9 | 4 | 2 | 40,4 |
| Total | Accounts | 1891-92 | 39,5 | 27,0 | 15,4 | | 1,7 | 120,0 | 80,3 | 36,1 | 84,0 | 76,2 | 480,2 |
| | Budget | 1892-93 | 28,9 | 27,5 | 15,6 | | 1,7 | 121,1 | 102,1 | 35,8 | 79,7 | 88,0 | 500,4 |
| | Revised | 1892-93 | 28,4 | 27,2 | 10,3 | | 1,7 | 117,0 | 107,5 | 35,0 | 77,5 | 84,0 | 494,6 |
| | Accounts | 1892-93 | 27,5 | 26,2 | 16,1 | | 1,7 | 118,6 | 106,6 | 35,2 | 80,0 | 82,9 | 494,8 |

| | | | Sterling. | Exchange | Total. | | | |
|---|---|---|---|---|---|---|---|---|
| England | Accounts | 1891-92 | 54,2 | 23,5 | 77,7 | Grand Total, including England | Accounts 1891-92 | 557,9 |
| | Budget | 1892-93 | 23,9 | 11,9 | 35,8 | | Budget 1892-93 | 536,2 |
| | Revised | 1892-93 | 29,7 | 17,8 | 47,5 | | Revised 1892-93 | 542,1 |
| | Accounts | 1892-93 | 29,2 | 17,6 | 46,8 | | Accounts 1892-93 | 541,6 |

215. As noticed in previous reports, the payments on account of *Territorial and Political Pensions* are decreasing year by year owing to lapses on the death of pensioners. The payments are also largely affected by irregularity on the part of the pensioners in drawing their pensions. In India the decrease, as compared with the previous year, is due to the transfer of the Wasika pensions to the books of the Accountant General, North-Western Provinces and Oudh, where there was consequently an increase. A part of the increase in the latter Province was also due to the commutation of the pension of Sirdar Attar Singh, which was not provided for in the Budget. The variation between the Revised and the Accounts in Bengal is due to a portion of the pension of the Nawab of Moorshedabad having been paid in arrears. In Madras there was an arrear payment under Carnatic Stipends, which was not foreseen even when the Revised was framed. On the other hand, the payments on account of commutations were considerably larger than the Budget Estimate. In Bombay the Estimate included 7,4 on account of Afghan refugees, but the actual payments were charged to "25—Political." The increase in Upper Burma under *Charitable Allowances* is due to payment of arrears and sanction of new pensions, while the falling off in the Punjab is accounted for by lapses on the death of old pensioners The Actuals in Bombay represent the funeral expenses of Mir Ali Mardan, a member of the Khairpur Branch of the Sind Mirs, sanctioned by the Government of India in the Foreign Department.

216. In *England* there was an increase over the Budget in the charges on account of His Highness Maharaja Dhuleep Singh owing to the payment to the British Empire Life Assurance Company for the redemption of the deferred annuity charge which that Company held on Prince Victor's reversionary interest in the Elvedon Estate, and to the legal expenses incurred in the suit instituted against the Company, as well as to an increase in the Bengal Nizamut Family Pensions, owing to one member of the family having drawn arrears of pension. The Actuals of 1891-92 included large arrears on account of the pension of His Highness Maharaja Dhuleep Singh.

## Section E.—MISCELLANEOUS—*continued.*

## 28.—Civil Furlough and Absentee Allowances.

| 1891-92. Accounts. | | 1892-93. Budget. | Revised. | Accounts. |
|---|---|---|---|---|
| 5 | India | 5 | 5 | 4 |
| ... | Burma, Lower | ... | .... | 3 |
| 1 | Bengal | 2 | 1 | 1 |
| ... | N.-W. Provinces and Oudh | ... | 2 | 2 |
| ... | Madras | 1 | 1 | 1 |
| 1 | Bombay | 2 | 3 | 3 |
| 7 | TOTAL | 1,0 | 1,2 | 1,4 |
| 192,2 | England | 209,0 | 208,9 | 207,8 |
| 83,5 | Exchange | 104,5 | 125,3 | 125,0 |
| 276,4 | TOTAL, INCLUDING ENGLAND | 314,5 | 335,4 | 334,2 |

217. The Indian charges represent leave allowances of officers lent to Foreign Service and call for no special remark, except that the amounts are fluctuating and necessarily depend upon the number and grade of such officers on leave. In *England* there was a decrease in the number of officers drawing their allowances from the India Office; on the other hand, there were additional payments in connection with the recent arrangements made for the issue of pay and allowances monthly instead of quarterly as heretofore.

## 29.—Superannuation Allowances and Pensions.

| | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Superannuation and Retired Allowances. | Accounts 1891-92 | 51,1 | 21,9 | 1,9 | 23,7 | 7,8 | 157,5 | 169,1 | 81,1 | 128,2 | 150,3 | 792,6 |
| | Budget 1892-93 | 50,2 | 21,6 | 2,0 | 24,1 | 7,7 | 161,2 | 173,3 | 83,7 | 142,0 | 153,3 | 819,1 |
| | Revised 1892-93 | 37,2 | 24,1 | 2,2 | 20,4 | 7,9 | 171,5[a] | 175,9 | 81,5 | 133,5[b] | 161,5[c] | 821,7 |
| | Accounts 1892-93 | 42,8 | 23,6 | 2,5 | 26,3 | 8,0 | 173,0 | 177,2 | 81,4 | 133,7 | 161,9 | 830,4 |
| Compassionate Allowances. | Accounts 1891-92 | 1,4 | 8 | ... | ... | ... | 1,8 | 3,1 | 2,4 | 2,0 | 4,0 | 15,5 |
| | Budget 1892-93 | 1,2 | 9 | ... | .... | 1 | 1.8 | 4,3 | 2,5 | 2,2 | 4,1 | 17,1 |
| | Revised 1892-93 | 1,5 | 8 | ... | ... | 1 | 2,6 | 3,0 | 2,3 | 2,0 | 4,0 | 16,3 |
| | Accounts 1892-93 | 2,0 | 7 | ... | ... | 1 | 2,6 | 3,0 | 2,1 | 2,2 | 3,6 | 16,3 |
| Gratuities | Accounts 1891-92 | 1,1 | 2 | 6 | 5 | 2 | 8 | 9 | 1,4 | 1,9 | 1,2 | 8,8 |
| | Budget 1892-93 | 7 | 4 | 6 | 1,1 | 2 | 1,0 | 1,1 | 1,0 | 1,7 | 1,0 | 8,8 |
| | Revised 1892-93 | 6 | 3 | 8 | 1,5 | 3 | 8 | 1,1 | 1,2 | 1,4 | 1,1 | 9,1 |
| | Accounts 1892-93 | 4 | 1 | 9 | 1,7 | 2 | 6 | 1,2 | 6 | 1,1 | 9 | 7,7 |
| Military Orphan and Medical Retiring Funds. | Accounts 1891-92 | 7,0 | ... | ... | ... | ... | ... | ... | ... | 1,8 | ... | 8,8 |
| | Budget 1892-93 | 7,5 | ... | ... | ... | ... | ... | ... | ... | 1,5 | ... | 9,0 |
| | Revised 1892-93 | 6,8 | ... | ... | ... | ... | ... | ... | ... | 1,7 | ... | 8,5 |
| | Accounts 1892-93 | 6,3 | ... | ... | 1 | ... | ... | 2 | 3 | 1,5 | ... | 8,4 |
| Pensions of the Military Funds. | Accounts 1891-92 | 5,8 | ... | ... | ... | ... | ... | ... | ... | 6,4 | 3,2 | 15,4 |
| | Budget 1892-93 | 5,0 | ... | ... | ... | ... | ... | ... | ... | 6,0 | 3,4 | 14,4 |
| | Revised 1892-93 | 5,3 | ... | ... | ... | ... | ... | ... | ... | 4,3 | 1,1 | 10,7 |
| | Accounts 1892-93 | 4,5 | ... | ... | ... | ... | 3 | 6 | 1 | 4,1 | 1,0 | 10,6 |
| Pensions of the Civil Funds. | Accounts 1891-92 | 3,1 | ... | ... | ... | ... | 2 | 1,3 | ... | 1,6 | 3 | 6,5 |
| | Budget 1892-93 | 3,4 | ... | ... | ... | ... | 2 | 1,3 | ... | 1,0 | 4 | 6,3 |
| | Revised 1892-93 | 3,2 | ... | ... | ... | ... | 2 | 1,5 | ... | 1,3 | 1 | 6,3 |
| | Accounts 1892-93 | 3,0 | ... | ... | ... | ... | 2 | 1,4 | ... | 1,3 | 1 | 6,0 |
| Other Charges | Accounts 1891-92 | 1 | ... | ... | ... | ... | ... | ... | 4 | 2 | 2 | 9 |
| | Budget 1892-93 | 1 | ... | ... | ... | ... | ... | ... | 3 | 1 | 1 | 6 |
| | Revised 1892-93 | 2 | ... | ... | ... | ... | ... | ... | 3 | 1 | 1 | 7 |
| | Accounts 1892-93 | 4 | ... | ... | 2 | ... | 4 | ... | 5 | 1 | 2 | 1,8 |
| TOTAL | Accounts 1891 92 | 69,6 | 22,9 | 26,7 | | 8,0 | 160,3 | 174,4 | 85,3 | 142,1 | 159,2 | 848,5 |
| | Budget 1892-93 | 68,1 | 22,9 | 27,8 | | 8,0 | 164,2 | 180,0 | 87,5 | 154,5 | 102,3 | 875,3 |
| | Revised 1892-93 | 54,8 | 25,2 | 30,9 | | 8,3 | 175,1 | 181,5 | 85,3 | 144,3 | 167,9 | 873,3 |
| | Accounts 1892-93 | 59,4 | 24,4 | 31,7 | | 8,3 | 177,1 | 183,6 | 85,0 | 144,0 | 167,7 | 881,2 |

| | | Sterling. | Exchange. | TOTAL. | | | |
|---|---|---|---|---|---|---|---|
| England | Accounts 1891-92 | 1,726,0 | 749,6 | 2,475,6 | Total, including England. | Accounts 1891-92 | 3,324,1 |
| | Budget 1892-93 | 1,748,2 | 874,1 | 2,622,3 | | Budget 1892-93 | 3,497,6 |
| | Revised 1892-93 | 1,830,1 | 1,098,1 | 2,928,2 | | Revised 1892-93 | 3,801,5 |
| | Accounts 1892-93 | 1,810,5 | 1,089,3 | 2,899,8 | | Accounts 1892-93 | 3,781,0 |

(*a*) Includes 58 on account of Marine Pensions.
(*b*) Ditto 2 ditto.
(*c*) Ditto 59 ditto.

## Section E.—MISCELLANEOUS—*continued.*

## 29.—Superannuation Allowances and Pensions—*continued.*

218. The charges for *Superannuation and Retired Allowances* continue to increase yearly owing to the amount of new pensions exceeding the lapses from deaths. The figures for the last five years are as follow :—

| | |
|---|---|
| 1888-89 | 688,6 |
| 1889-90 | 721,8 |
| 1890-91 | 765,5 |
| 1891-92 | 792,6 |
| 1892-93 | 830,4 |

Charges on account of Pensions of the Marine Department, which were formerly adjusted on the books of the Military Department and shown under India, but which are now finally charged on the books of the Provincial Accountants General, account for the decrease in India and for a portion of the increases in Bengal, Madras and Bombay. Apart from this there was an increase in India due to the transfer of pensions of the Merwara Battalion from " 25—Political " to this head. In the Punjab and Madras the charges were over-estimated.

219. Under *Compassionate Allowances* the Budget proved too high on the whole; the decrease in Bombay is due to lapses of pensions of the Warden Official Fund. The *Pensions of the Military Fund* are declining as well as those of the *Civil Funds*. None of the other heads call for any special remarks.

The increase in England is mainly due to the issue of pensions monthly instead of quarterly in arrear as before.

## 30.—Stationery and Printing.

| | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Stationery Office at the Presidency. | Accounts. 1891-92 | ... | ... | ... | ... | ... | 13,0 | .. | ... | 2,3 | 3,4 | 18,7 |
| | Budget. 1892-93 | ... | ... | ... | ... | ... | 11,7 | ... | ... | 2,5 | 3,6 | 17,8 |
| | Revised. 1892-93 | ... | ... | ... | ... | ... | 15,5 | ... | ... | 2,4 | 2,7 | 20,6 |
| | Accounts. 1892-93 | ... | ... | ... | ... | ... | 15,3 | ... | ... | 2,4 | 2,7 | 20,4 |
| Purchase of Stationery. | Accounts. 1891-92 | 1 | 1,8 | 5 | 1,0 | 6 | 193,8 | 6,7 | 13,9 | 18,0 | 26,1 | 262,5 |
| | Budget 1892-93 | 1 | 9 | 5 | 1,0 | 9 | 173,5 | 6,6 | 13,5 | 24,5 | 30,5 | 252,0 |
| | Revised. 1892-93 | 1 | 5 | 7 | 9 | 7 | 178,9 | 6,6 | 13,1 | 27,2 | 33,0 | 261,7 |
| | Accounts. 1892-93 | 1 | 7 | 6 | 8 | 6 | 181,5 | 6,7 | 13,6 | 26,7 | 37,6 | 268,9 |
| Government Presses. | Accounts. 1891-92 | 110,8 | 6,1 | ... | 25,2 | 4,1 | 33,0 | 25,3 | 11,3 | 28,4 | 27,3 | 271,5 |
| | Budget. 1892-93 | 107,1 | 6,6 | ... | 26,9 | 3,9 | 32,4 | 24,3 | 12,3 | 27,8 | 29,0 | 270,3 |
| | Revised. 1892-93 | 108,9 | 6,7 | ... | 30,0 | 3,9 | 36,0 | 26,8 | 11,6 | 29,1 | 28,4 | 281,4 |
| | Accounts. 1892-93 | 106,6 | 7,2 | ... | 30,2 | 3,9 | 36,4 | 29,0 | 11,1 | 28,9 | 29,7 | 283,0 |
| Stationery supplied from Central Stores. | Accounts. 1891-92 | —199,7 | 7,9 | 1,5 | 13,7 | 2,6 | 80,5 | 17,4 | 10,9 | 37,8 | 27,4 | ... |
| | Budget 1892-93 | —170,7 | 9,0 | 1,9 | 14,8 | 2,0 | 48,2 | 18,5 | 8,3 | 34,0 | 30,0 | ... |
| | Revised. 1892-93 | —195,9 | 10,8 | 1,9 | 14,8 | 2,1 | 72,1 | 17,9 | 9,3 | 38,0 | 29,0 | ... |
| | Accounts. 1892-93 | —199,8 | 8,8 | 1,9 | 17,1 | 2,2 | 77,0 | 20,7 | 7,4 | 37,4 | 27,3 | ... |
| Stationery supplied to Postal and Telegraph Departments. | Accounts. 1891-92 | —47,2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | —47,2 |
| | Budget. 1892-93 | —64,2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | —64,2 |
| | Revised. 1892-93 | —52,5 | ... | ... | ... | ... | ... | ... | ... | ... | ... | —52,5 |
| | Accounts. 1892-93 | —40,7 | ... | ... | ... | ... | ... | ... | ... | ... | ... | —40,7 |
| Other Charges | Accounts 1891-92 | 7 | 2,2 | ... | ... | ... | 3,4 | 4,9 | 18,7 | 6,8 | 1,7 | 38,4 |
| | Budget. 1892-93 | 1,1 | 1,2 | ... | ... | 1 | 4,8 | 3,9 | 13,0 | 5,5 | 1,1 | 30,7 |
| | Revised. 1892-93 | 7 | 1,5 | ... | ... | ... | 3,5 | 5,4 | 15,0 | 4,7 | 9 | 31,7 |
| | Accounts. 1892-93 | 9 | 1,6 | ... | ... | ... | 3,1 | 5,8 | 14,5 | 5,2 | 6 | 31,7 |
| Total | Accounts 1891-92 | —135,3 | 18,0 | 41,9 | | 7,3 | 323,7 | 54,3 | 54,8 | 93,3 | 85,9 | 543,9 |
| | Budget. 1892-93 | —126,6 | 17,7 | 45,1 | | 6,9 | 270,6 | 53,3 | 47,1 | 98,3 | 94,2 | 506,6 |
| | Revised. 1892-93 | —138,7 | 19,5 | 48,3 | | 6,7 | 306,0 | 56,7 | 49,0 | 101,4 | 94,0 | 542,9 |
| | Accounts. 1892-93 | —132,9 | 18,3 | 50,6 | | 6,7 | 313,3 | 62,2 | 46,6 | 100,6 | 97,9 | 563,3 |

| England. | | Sterling. | Exchange. | Total. |
|---|---|---|---|---|
| Stores | Accounts. 1891-92 | 35,1 | 15,3 | 50,4 |
| | Budget. 1892-93 | 41,0 | 20,5 | 61,5 |
| | Revised. 1892-93 | 46,4 | 27,9 | 74,3 |
| | Accounts. 1892-93 | 46,5 | 28,0 | 74,5 |
| Other Charges | Accounts. 1891-92 | 6,0 | 2,6 | 8,6 |
| | Budget. 1892-93 | 5,8 | 2,9 | 8,7 |
| | Revised. 1892-93 | 6,2 | 3,7 | 9,9 |
| | Accounts. 1892-93 | 6,4 | 3,8 | 10,2 |
| Total England | Accounts. 1891-92 | 41,1 | 17,9 | 59,0 |
| | Budget. 1892-93 | 46,8 | 23,4 | 70,2 |
| | Revised. 1892-93 | 52,6 | 31,6 | 84,2 |
| | Accounts. 1892-93 | 52,9 | 31,8 | 84,7 |

| Total, including England. | | |
|---|---|---|
| | Accounts. 1891-92 | 602,9 |
| | Budget. 1892-93 | 576,8 |
| | Revised. 1892-93 | 627,1 |
| | Accounts. 1892-93 | 648,0 |

## Section E.—MISCELLANEOUS—*continued.*

## 30.—Stationery and Printing—*continued.*

220. The increase over the Budget and the Actuals of the previous year under the head *Stationery Office at the Presidency* occurred in Bengal, and was due to larger payments on account of freight, packing cases and contingencies, consequent on larger supplies of stationery to Settlement Officers in Bengal and to the Governments, North-Western Provinces and Oudh, Central Provinces and Burma. The savings on the Budget in Bombay were in forwarding charges, which were also considerably less than in 1891-92.

221. Under *Purchase of Stationery* the charges in Bengal again exceeded the Budget, though they fell short of the exceptionally high expenditure in 1891-92. The increase is attributed to larger supplies having been obtained both from England and in India. In Madras the failure of the contractors in supplying articles within the year reduced the expenditure in 1891-92, but led to a considerable increase in the payments of 1892-93. The increase in Bombay is accounted for by a change in practice, under which the charges for stationery purchased for the larger offices locally, and not through the Stationery Department, are now charged to this head instead of to the heads to which the cost of the offices was charged, while the decrease in the Central Provinces, as compared with the previous year, is due to the cost of country stationery for small offices having been charged as Contingent Expenditure of the offices concerned instead of under this head. In both these cases the change of practice was introduced with a view to secure uniformity of classification in all Provinces.

222. The employment of the Press extends with the growth of business and improvement of administration from year to year; the expenditure under *Government Presses* is accordingly steadily increasing. The figures for the last five years are—

| | |
|---|---|
| 1888-89 | 240,6 |
| 1889-90 | 254,1 |
| 1890-91 | 260,4 |
| 1891-92 | 271,5 |
| 1892-93 | 283,0 |

The Budget Estimates did not generally provide sufficiently for this growth of expenditure, and they were accordingly exceeded in most Provinces. In Bengal the excess was considerable and was partly due to larger supplies of stores for the Presidency Jail Press. The falling off in the Punjab is due to smaller purchases of materials and stock, and also to smaller expenditure in postage charges and office contingencies.

223. *Stationery supplied from Central Stores* showed a large increase in Bengal, owing to the large supplies made to the Survey and Settlement Departments in connection with the settlement operations in progress. The decrease, as compared with the previous year, is only nominal, a much larger amount than the apparent saving, on account of the cost of plain paper used with Court-fees Stamps, having been charged to "6—Stamps" instead of being charged to this head as in 1891-92. This also accounts for the decrease in the Punjab. The Bombay estimates were pitched too high.

The estimate of *Other Charges* in Bengal was framed too high. In the North-Western Provinces and Oudh, the Punjab and Madras the increase occurred chiefly in the charges for printing at private presses. In the Punjab the Actuals of 1891-92 included some special expenditure for registers for Courts as explained in last year's Report.

In *England* the demand for stationery supplies was considerably larger than was provided for in the Estimates.

## 32.—Miscellaneous.

| | | India. | Central Provinces. | Burma. Upper. | Burma. Lower. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Allowances and Rewards. | Accounts 1891-92 | 4 | 1 | 1,3 | 1,1 | 5 | 1,1 | 7 | 3 | 7 | 1,4 | 7,6 |
| | Budget 1892-93 | 1 | 1 | 1,0 | 1,0 | 5 | 1,1 | 4 | 5 | 7 | 1,4 | 6,8 |
| | Revised 1892-93 | 1 | 1 | 1,1 | 5 | 6 | 9 | 6 | 4 | 7 | 1,2 | 6,2 |
| | Accounts 1892-93 | 1 | 1 | 1,3 | 6 | 6 | 8 | 6 | 5 | 8 | 1,2 | 6,6 |
| Remittance Charges | Accounts 1891-92 | 7,2 | 4 | 9 | 6 | 7 | 3,3 | 3,2 | 1,8 | 3,3 | 1,8 | 23,2 |
| | Budget 1892-93 | 12,1 | 6 | 6 | 1,0 | 1,0 | 3,2 | 3,5 | 2,0 | 3,4 | 2,0 | 29,4 |
| | Revised 1892-93 | 8,3 | 5 | 6 | 3 | 8 | 2,2 | 3,0 | 1,1 | 2,8 | 1,7 | 21,3 |
| | Accounts 1892-93 | 11,8 | 4 | 7 | 3 | 9 | 1,5 | 2,9 | 1,5 | 2,5 | 1,5 | 24,0 |
| Charitable Donations. | Accounts 1891-92 | 8 | 2 | ... | 2 | 2 | 12,0 | 4,5 | 5 | 5,9 | 5,9 | 30,2 |
| | Budget 1892-93 | 8 | 3 | 1 | 2 | 4 | 9,8 | 4,3 | 4 | 5,5 | 5,3 | 27,1 |
| | Revised 1892-93 | 8 | 2 | 5 | 2 | 4 | 8,1 | 4,0 | 4 | 5,5 | 5,3 | 25,4 |
| | Accounts 1892-93 | 8 | 2 | 5 | 2 | 4 | 10,1 | 4,2 | 6 | 5,8 | 6,1 | 28,9 |
| Rewards for Destruction of Wild Animals. | Accounts 1891-92 | 1 | 1,9 | 4 | 1,0 | 1,2 | 1,6 | 1,1 | 8 | 2,4 | 7 | 11,2 |
| | Budget 1892-93 | 1 | 1,9 | 6 | 1,0 | 1,3 | 1,5 | 1,4 | 1,7 | 2,5 | 1,7 | 13,7 |
| | Revised 1892-93 | 1 | 1,8 | 5 | 9 | 1,4 | 1,6 | 1,1 | 8 | 2,5 | 1,0 | 11,7 |
| | Accounts 1892-93 | 1 | 1,9 | 5 | 1,0 | 1,4 | 1,9 | 9 | 7 | 2,4 | 6 | 11,4 |

## Section E.—MISCELLANEOUS—*continued.*

### 32.—Miscellaneous—*continued.*

| | | India. | Central Provinces. | Burma. Upper. | Burma. Lower | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Petty Provincial and Local Establishments. | Accounts 1891-92 | 1,6 | 2,3 | 3,8 | 5,3 | 4,2 | 4,9 | 4,1 | 5,4 | 23,6 | 1,8 | 57,0 |
| | Budget 1892-93 | 1,4 | 2,5 | 4,3 | 5,8 | 5,0 | 4,3 | 4,1 | 5,1 | 28,7 | 1,9 | 63,1 |
| | Revised 1892-93 | 1,6 | 2,3 | 4,1 | 5,3 | 4,4 | 4,9 | 4,1 | 5,7 | 25,9 | 1,9 | 60,2 |
| | Accounts 1892-93 | 1,6 | 2,2 | 3,9 | 5,2 | 4,3 | 5,7 | 4,1 | 5,9 | 25,2 | 1,8 | 59,9 |
| Special Commissions of Enquiry. | Accounts 1891-92 | 2,4 | ... | ... | ... | ... | 1,7 | 1,8 | ... | 1,3 | 4,7 | 11,9 |
| | Budget 1892-93 | ... | ... | ... | ... | ... | 3,0 | 3 | ... | 2 | 3,4 | 6,9 |
| | Revised 1892-93 | 1 | ... | ... | ... | ... | 1,0 | 1,3 | ... | 1 | 4,9 | 7,4 |
| | Accounts 1892-93 | 1 | ... | ... | ... | ... | 4 | 1,2 | ... | ... | 5,0 | 6,7 |
| Irrecoverable Loans written off. | Accounts 1891-92 | 1 | ... | 1 | ... | ... | ... | 1 | ... | ... | 1 | 4 |
| | Budget 1892-93 | ... | ... | 1 | ... | ... | ... | 1 | ... | ... | 5 | 7 |
| | Revised 1892-93 | ... | ... | ... | ... | ... | ... | 2 | ... | ... | 2 | 4 |
| | Accounts 1892-93 | 2 | ... | ... | ... | ... | ... | 2 | ... | ... | 1 | 5 |
| Rents, Rates, and Taxes. | Accounts 1891-92 | 4 | ... | 1 | 9 | 3 | 2,5 | .... | ... | 8 | 21,8 | 26,8 |
| | Budget 1892-93 | 5 | ... | ... | 9 | 3 | 2,0 | ... | ... | 4 | 10,0 | 14,7 |
| | Revised 1892-93 | 2,2 | ... | ... | 1,0 | 3 | 2,2 | ... | ... | 9 | 10,6 | 17,2 |
| | Accounts 1892-93 | 2,3 | ... | ... | 1,2 | 3 | 2,1 | ... | ... | 9 | 10,6 | 17,4 |
| Extraordinary Items | Accounts 1891-92 | ... | ... | ... | ... | 18,4 | ... | ... | ... | ... | 6 | 19,0 |
| | Budget 1892-93 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 1,3 | 1,3 |
| | Revised 1892-93 | ... | ... | ... | ... | 2 | ... | ... | ... | ... | ... | 2 |
| | Accounts 1892-93 | ... | ... | ... | ... | 4 | ... | ... | ... | ... | ... | 4 |
| Other Items | Accounts 1891-92 | 6,3 | 5 | 1,9 | 6 | 1,2 | 10,5 | 3,5 | 5,4 | 8,1 | 6,0 | 44,0 |
| | Budget 1892-93 | 1,7 | 9 | 6 | 1,6 | 1,3 | 6,4 | 3,7 | 8,0 | 7,7 | 8,1 | 40,0 |
| | Revised 1892-93 | 18,5 | 7 | 1,5 | 1,5 | 7 | 6,2 | 3,7 | 2,1 | 10,0 | 10,7 | 55,6 |
| | Accounts 1892-93 | 9,3 | 2 | 1,5 | 7 | 1,0 | 5,6 | 3,2 | 1,4 | 8,6 | 9,0 | 40,5 |
| Total | Accounts 1891-92 | 19,3 | 5,4 | 18,2 | | 26,7 | 37,6 | 19,0 | 14,2 | 46,1 | 44,8 | 231,3 |
| | Budget 1892-93 | 16,7 | 6,3 | 18,8 | | 9,8 | 31,3 | 17,8 | 17,7 | 49,1 | 36,2 | 203,7 |
| | Revised 1892-93 | 31,7 | 5,6 | 18,0 | | 8,8 | 27,1 | 18,0 | 10,5 | 48,4 | 37,5 | 205,6 |
| | Accounts 1892-93 | 26,3 | 5,0 | 17,6 | | 9,3 | 28,1 | 17,3 | 10,0 | 46,2 | 35,9 | 196,3 |

| | | Sterling. | Exchange. | Total. | | |
|---|---|---|---|---|---|---|
| England | Accounts 1891-92 | 37,7 | 16,3 | 54,0 | Total, including England. Accounts 1891-92 | 285,3 |
| | Budget 1892-93 | 28,1 | 14,0 | 42,1 | Budget 1892-93 | 245,8 |
| | Revised 1892-93 | 29,6 | 17,8 | 47,4 | Revised 1892-93 | 253,0 |
| | Accounts 1892-93 | 23,0 | 13,8 | 36,8 | Accounts 1892-93 | 233,1 |

225. Many of the items included under this head are of a fluctuating character and are not susceptible of an accurate forecast.

The Budget Estimates under *Remittance Charges* were generally framed too high, being based on the average actuals of past years; the expenditure on actual remittance of specie has, however, considerably diminished during the last year or two, owing chiefly to the extension of the system of drawing off surpluses by means of supply bills which are often issued at a premium and thus bring in revenue, the receipts from which (see paragraph 209) now completely cover the total expenditure incurred under this head, which includes the loss by exchange on local transactions. The figures under these heads for the last five years are compared below:—

| | Revenue from Premium on Bills. | Expenditure under Remittance Charges. |
|---|---|---|
| 1888-89 | 22,7 | 29,4 |
| 1889-90 | 21,8 | 30,6 |
| 1890-91 | 22,3 | 24,6 |
| 1891-92 | 24,5 | 23,2 |
| 1892-93 | 24,2 | 24,0 |

The charges for remittance were slightly higher in 1892-93, owing chiefly to larger remittances between Bombay and Calcutta; and also owing to a very largely increased loss by exchange on local transactions (3,5 against 7), owing to the low rate of exchange for Hali Siccas which prevailed in Hyderabad during a great portion of the year.

226. Under *Charitable Donations* the Budget in Bengal provided 1,7 for purchase of a new site for the Leper Asylum which was not required, but the saving due to this was counterbalanced by a larger donation to the Calcutta Female Nurses' Institution than that which had been provided in either the Budget or the Revised. This donation (3,9) was, however, smaller than that made in 1891-92 (6,0), which accounts for the decrease in the Actuals, as compared with those of 1891-92. *Petty Provincial and Local Establishments* showed an increase in Bengal, owing to the provision for Khedda Establishment in Julpaiguri having been included both in the Budget and in the Revised under

## Section E.—MISCELLANEOUS—*continued.*

### 32.—Miscellaneous—*concluded.*

*Other Items.* The Budget in Madras was framed too high. Under *Special Commissions of Enquiry* the estimate in Bengal was intended to provide for unforeseen charges. The amount expended was on account of the Police Commission, and the higher charges of that Commission in 1891-92 account for the difference between the Actuals of the two years. In the North-Western Provinces and Oudh the increase is due to the charges of the Rampur and Wheeler Commissions, while in Bombay the excess is due to the Commission appointed to enquire into the working of the Deccan Agriculturists' Relief Act, the charges for which were higher than was anticipated when the Budget was framed. The charges in 1891-92 in India were on account of the Native Passenger Ships Commission and the Leprosy Commission. In India the increase under *Rents, Rates, and Taxes* is due to charges for Municipal rates, payable on buildings occupied by more than one Government Office or Department at Simla and Calcutta being paid by the Civil Department and charged under this head. In Bombay the Actuals of 1891-92 included arrears from 1889 of the consolidated rate on the assessable value of Government buildings in Bombay city.

227. The Actuals of 1891-92 under the head *Extraordinary Items* in Assam represent sums looted from the Manipur Treasury and currency chest during the disturbance, and compensations granted to officers for loss of property during the outbreak. In Bombay the amount provided under this head in the Budget was on account of the amount to be paid to Messrs. Thomas Cook and Son in connection with the pilgrim traffic to Jeddah, but the actual payments have been shown under *Other Items.* Under this head the Revised in India provided for the charges in connection with the visit of His Imperial Highness the Archduke of Austria, but some of the charges remained unpaid at the end of the year. The Upper Burma charges included a special payment to the Bombay-Burma Trading Corporation, Limited, in satisfaction of their claim against the late Kale Sawbwa, sanctioned by the Government of India in the Finance Department. The decrease in Lower Burma is due to the provision made for amounts to be written off not having been generally required, and to the contribution from the District Cess Fund to the Maubin Municipality having been charged to "45—Civil Works," though provided for under this head. The Actuals of 1891-92 in Bengal included the writes-off of some irrecoverable embankment advances in the Mozufferpur District. The Punjab Budget included a reserve, while the Actuals of 1891-92 were high on account of expenditure incurred by Local Bodies for the destruction of locusts. The increase in Bombay is due, as stated above, to the inclusion under this head of the payments made to Messrs. Thomas Cook and Son in connection with the pilgrim traffic.

228. The falling off in *England* is due to payments on account of stores lost in transit to India having been smaller than was anticipated.

## Section F.—FAMINE RELIEF AND INSURANCE.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts |
|---|---|---|---|---|
| 1,268,3 | EXPENDITURE . . . | 1,206,7 | 1,133,7 | 1,116,1 |

229. In 1892-93 the Famine Insurance Grant was maintained at the full amount of 1,500,0, including the net charge on the revenues on account of the Protective Railways constructed through the Agency of Companies, namely, the Indian Midland and Bengal-Nagpur Railways.

230. The following statement shows how the Grant of 1,500,0 was applied :—

*Famine Relief and Insurance.*

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 23,4 | Famine Relief . . . . . | 130,0 | 76,8 | 70,8 |
| 484,8 | Construction of Protective Railways . . . | 1,011,7 | 993,9 | 984,5 |
| 77,9 | Construction of Protective Irrigation Works . | 65,0 | 63,0 | 60,8 |
| 682,2 | Reduction of Debt . . . . . | ... | ... | ... |
| 1,268,3 | TOTAL . | 1,206,7 | 1,133,7 | 1,116,1 |

*Railway Revenue Account.*

| | | | | |
|---|---|---|---|---|
| 189,1 | Net charge on account of Indian Midland Railway . | 220,1 | 232,9 | 253,7 |
| 42,6 | " " " Bengal Nagpur Railway . | 73,2 | 133,4 | 130,2 |
| 231,7 | TOTAL . | 293,3 | 366,3 | 383,9 |
| 1,500,0 | GRAND TOTAL . | 1,500,0 | 1,500,0 | 1,500,0 |

### 33.—Famine Relief.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 6,1 | India . . . . . | ... | 16,0 | 17,2 |
| ... | Central Provinces . . . . . | ... | 1 | ... |
| ... | Burma, Upper . . . . . | .. | 1 | 1 |
| 1,2 | Bengal . . . . . | 20,0 | 30,3 | 28,7 |
| 2 | N.-W. Provinces and Oudh . . . . . | ... | ... | |
| 15,7 | Madras . . . . . | 100,0 | 30,0 | 24,4 |
| 2 | Bombay . . . . . | 10,0 | 3 | 4 |
| 23,4 | TOTAL . | 130,0 | 76,8 | 70,8 |

231. The expenditure in India was incurred for the relief of distress in Ajmere-Merwara which was not foreseen when the Budget was framed, and that in Bengal was incurred chiefly by the District Board of Durbhanga in consequence of scarcity prevailing in that district In Madras and Bombay provision was made in the Budget under this head for expenditure on Relief Works, but the greater portion of the actual expenditure has been charged to ordinary Public Works heads, the cost of infructuous labour only being charged to this head

### 34.—Construction of Protective Railways.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised | Accounts. |
|---|---|---|---|---|
| 484,8 | EXPENDITURE . . . . | 1,011,7 | 993,9 | 984,5 |

232. This head includes a portion of the capital expenditure of the Government of India on Railways and Irrigation. The total amount of this expenditure and the manner in which it is distributed under various heads is shown in paragraph 374.

The amount charged under this head is the balance of the total Famine Insurance grant of 1,500,0 after providing for the expenditure on Famine Relief and Protective Irrigation Works and the net charge on revenue account of the Protective Railways constructed through the agency of Companies,

## 35.—Construction of Protective Irrigation Works.

| 1891-92. Accounts. | | 1892-93. Budget. | Revised. | Accounts. |
|---|---|---|---|---|
| | N.-W. Provinces and Oudh— | | | |
| 1,0 | Betwa Canal | 3,1 | 1,2 | 9 |
| | Punjab— | | | |
| 1,0 | Swat River Canal | 4,5 | ... | —2 |
| | Madras— | | | |
| 64,0 | Rushikulya Project | 45,0 | 49,8 | 49,6 |
| | Bombay— | | | |
| 11,8 | Nira Canal | 12,2 | 11,7 | 10,4 |
| 1 | Chankapur Tank | ... | 1 | ... |
| ... | Mhasvad Tank | 2 | 2 | 1 |
| 77,9 | | 65,0 | 63,0 | 60,8 |
| | This includes— | | | |
| 1,7 | Outlay in England | ... | 3,6 | 3,6 |
| 8 | Exchange | ... | 2,2 | 2,2 |

233. The decrease in the expenditure in 1892-93, as compared with that of 1891-92, was chiefly due to larger expenditure in the previous year against a larger grant allotted for the vigorous prosecution of the Rushikulya Project in Madras. The saving on the Budget Estimate was due to no expenditure having been incurred on the Swat River Canal in the Punjab, owing to the abandonment of the Nowshera Rajbuha scheme as impracticable, and to the Kalpani extension scheme requiring further investigation.

## 36.—Reduction of Debt.

| 1891-92 Accounts. | Budget | 1892-93 Revised. | Accounts |
|---|---|---|---|
| 682,2 | ... | ... | .. |

234. As the whole of the balance of the Famine Insurance grant left, after providing for the expenditure on Famine Relief and the construction of Protective Irrigation Works, and the net charge on revenue account of the Protective Railways constructed through the agency of Companies, was required for the construction of Protective Railways, there was nothing left to be charged to this head.

## Section G.—CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 163,2 | EXPENDITURE . . . . | 301,5 | 292,9 | 339,5 |

235. The following are the details:—

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| | IMPERIAL. | | | |
| | MADRAS— | | | |
| ... | East-Coast . . . . . | 76,4 | 158,5 | 201,2 |
| ... | Dharmavaram—Hindupur . . . . | 41,9 | ... | ... |
| ... | TOTAL IMPERIAL . | 118,3 | 158,5 | 201,2 |
| | PROVINCIAL. | | | |
| | ASSAM— | | | |
| 3 | Jorhat Railway . . . . . | 3,9 | 3,0 | 3,7 |
| ... | Cherra-Companyganj Railway . . . . | 1,3 | 6 | 5 |
| 3 | TOTAL . | 5,2 | 3,6 | 4,2 |
| | BENGAL— | | | |
| 8 | Kaunia-Dhurla Railway . . . . . | ... | ... | ... |
| | N.-W. PROVINCES AND OUDH— | | | |
| 2,3 | Lucknow-Sitapur-Seramau Railway . . . | ... | ... | ... |
| | MADRAS— | | | |
| 42,6 | Mayavaram-Mutupet Railway . . . . | 155,0 | 87,5 | 91,9 |
| | BOMBAY— | | | |
| 117,2 | Hyderabad-Umarkot Railway . . . . | 23,0 | 43,3 | 42,2 |
| 163,2 | TOTAL PROVINCIAL . . | 183,2 | 134,4 | 138,3 |
| 163,2 | GRAND TOTAL . . | 301,5 | 292,9 | 339,5 |

236. Under *Imperial* is shown the balance of the Capital expenditure on State Railways in excess of the amounts that may be recorded under "Capital Expenditure not charged to Revenue" and "Construction of Protective Railways." The distribution of the total Capital expenditure is shown in paragraph 374.

237. Under *Provincial* the decrease, as compared with the actuals of the previous year, is 24,9. On the Hyderabad-Umarkot Railway less expenditure was incurred owing to the completion of the line, which, however, cost more than was anticipated in the Budget. On the Mayavaram-Mutupet Railway more progress was made than during 1891-92, though there was short outlay as compared with the Budget Estimate owing to difficulty in obtaining labour, and to many of the works having been delayed in consequence of early floods. More progress was, however, made in laying the permanent-way on this line than was anticipated in the Revised Estimate.

## Section H.—RAILWAYS.

238. The following is a general statement of the Revenue Account:—

| 1892-93. | State Railways. | Guaranteed Railways. | Subsidised Companies. | Miscellaneous. | Total. |
|---|---|---|---|---|---|
| GROSS RECEIPTS . . | 15,814,8 | 6,301,9 | 17,9 | ... | 22,134,6 |
| WORKING EXPENSES . | 7,562,9 | 3,057,5 | ... | ... | 10,620,4 |
| Surplus Profits . . | 382,0 | 581,9 | ... | ... | 963,9 |
| Interest . . . . | 6,193,7 | 3,438,7 | 1,9 | ... | 9,634,3 |
| Annuities . . . . | 2,717,4 | ... | ... | ... | 2,717,4 |
| Land and Supervision . | ... | 29,4 | 27,1 | ... | 56,5 |
| Miscellaneous Railway Expenditure . . . | ... | ... | ... | *—10,9* | *—10,9* |
| TOTAL EXPENDITURE . | 16,856,0 | 7,107,5 | 29,0 | *—10,9* | 23,981,6 |

NET GAIN OR LOSS TO THE GOVERNMENT—

| | | | | | |
|---|---|---|---|---|---|
| 1892-93 . . | *—1,041,2* | *—805,6* | *—11,1* | +10,9 | *—1,847,0* |
| 1891-92 . . | +109,5 | *—333,2* | *—1* | *—92,0* | *—315,8* |
| 1890-91 . . | *—387,4* | *—145,9* | *—4,8* | *—149,2* | *—687,3* |
| 1889-90 . . | *—983,9* | *—699,5* | *—20,1* | *—149,1* | *—1,852,6* |
| 1888-89 . . | *—1,254,7* | *—922,8* | +14,7 | *—70,6* | *—2,233,4* |

239. These figures show that the *State Railways* did worse than in 1891-92 by 1,150,7. Under receipts the most marked decrease occurred in wheat traffic, which was exceptionally large in the previous year. Eliminating these abnormal receipts, the receipts from general traffic on most of the Railways show a large increase in 1892-93. As regards the expenditure, there was a large increase on account of interest and annuities paid in England, due to the fall in exchange. With the payments in England only slightly in excess of those of last year, the increase in the charge for exchange amounted to 615,8.

240. The *Guaranteed Railways* also did worse than in the preceding year by 472,4. The wheat traffic on the Great Indian Peninsula Railway was far short of that of the previous year, and the charges for interest paid in England were larger owing to the fall in exchange.

241. The net loss to Government on the Revenue Account of Railways during the last few years, as shown above, has been considerably affected by the fluctuations in the rate of exchange. If the rate had not varied from that of 1886-87 the net loss would have been as shown below:—

| | | | | | |
|---|---|---|---|---|---|
| 1892-93 . . . | *—234,1* | *—321,7* | *—11,1* | +10,9 | *—556,0* |
| 1891-92 . . . | +315,5 | *—210,2* | *—2* | *—92,0* | +13,1 |
| 1890-91 . . . | *—552,5* | *—262,0* | *—4,8* | *—149,2* | *—968,5* |
| 1889-90 . . . | *—746,0* | *—529,6* | *—20,1* | *—149,1* | *—1,444,8* |
| 1888-89 . . . | *—991,1* | *—682,1* | +14,7 | *—70,6* | *—1,729,1* |
| 1887-88 . . . | *—1,002,0* | *—811,4* | *—18,8* | *—51,8* | *—1,884,0* |
| 1886-87 . . . | *—375,1* | *—675,6* | *—43,6* | *—94,4* | *—1,188,7* |

242. The opening of the Frontier lines and the commencement of the Bengal-Nagpur Railway increased the net loss considerably in 1887-88, but since then the loss steadily decreased year by year to the end of 1891-92, when the growth of the revenue received a check owing to a falling off in the export traffic in wheat.

## Section H.—RAILWAYS—RECEIPTS.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 19,938,1 | RECEIPTS. | 18,832,7 | 19,064,2 | 19,077,1 |

243. The following are the items comprised in this group. Particulars of them are given in the succeeding statements:—

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 16,412,0 | State Railways (gross) . | 15,543,9 | 15,779,4 | 15,814,8 |
| 3,493,1 | Guaranteed Railways (net) . | 3,260,0 | 3,260,0 | 3,244,4 |
| 3[illegible],0 | Subsidised Companies . . | 28,8 | 24,8 | 17,9 |
| 19,938,1 | | 18,832,7 | 19,064,2 | 19,077,1 |

244. *State Railways.*—The gross receipts are 597,2 below those of the previous year. There was a falling off of 739,1 on the North-Western Railway, due chiefly to a decrease in wheat traffic, which was exceptionally heavy during 1891-92. There was also an appreciable decrease in the passenger traffic on the lines in Northern India, as the receipts from this source were unusually high in 1891-92, owing to the fairs at Hardwar. But there was on the other hand a considerable improvement in the goods traffic on the Rajputana-Malwa and Indian Midland Railways, and in the traffic of all kinds on the South Indian and Burma State Railways. Compared with the Budget Estimate there was a total improvement of 270,9, which is more than accounted for by the improvement of 321,4 on the Rajputana-Malwa line, due chiefly to a brisk traffic in grains (other than wheat) and seeds having continued throughout the year. There were also improvements of 238,6 on the East Indian Railway, the Budget Estimate having been framed too low, and of 95,2 on the Burma Railway owing to a general development of traffic, but these were more than counterbalanced by a falling off of 310,1 on the North-Western Railway, and of 46,7 on the Bengal-Nagpur Railway owing principally to a heavy decline in the wheat traffic arising from unfavourable crops and a dull market. The increase of 35,4 over the Revised Estimate is due to the traffic at the close of the year on many of the lines having proved slightly better than was expected.

245. *Guaranteed Railways.*—The net receipts are 248,7 below those of the previous year. The traffic on the Great Indian Peninsula Railway in 1891-92 was exceptionally good, and that in 1892-93 showed a considerable falling off, owing to the slackness of trade with Europe in Bombay. The demand for wheat for export was far short of that in the previous year, and the failure of the linseed crop in the Central Provinces, and the smaller movement of food-grains to Southern India, also account for a part of the falling off. The traffic on the Bombay, Baroda and Central India Railway was better than in the previous year, owing to increased traffic in cotton and oilseeds and in coal and Railway materials. The increase was, however, partly counterbalanced by a falling off in wheat traffic. The traffic on the Madras Railway reached normal conditions in 1892-93; the earnings during 1891-92 were abnormally low owing to the prevalence of scarcity and attendant sickness in that part of the country.

## Section H.—RAILWAYS—RECEIPTS—*continued.*

# XXVI and 38.—State Railways—Gross Receipts and Working Expenses.

| Accounts, 1891-92. | | | Capital Outlay to 31st March 1893. | Railways. | Budget, 1892-93. | | | Revised, 1892-93. | | | Accounts, 1892-93. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Gross Receipts. | Working Expenses. | Net. | | | Gross Receipts. | Working Expenses. | Net. | Gross Receipts. | Working Expenses. | Net. | Gross Receipts. | Working Expenses. | Net. |
| | | | | IMPERIAL. | | | | | | | | | |
| 4,957,6 | 1,340,6 | 3,617,0 | 33,686,4 | East Indian . . | 4,650,3 | 1,302,0 | 3,348,3 | 4,890,3 | 1,348,5 | 3,541,8 | 4,888,9 | 1,358,7 | 3,530,2 |
| 40,5 | ... | 40,5 | 10,241,4 | Eastern Bengal . | 860,0 | 540,0 | 320,0 | 858,8 | 537,5 | 321,3 | 872,3 | 561,6 | 310,7 |
| 2,205,1 | 970,6 | 1,234,5 | 13,058,6 | Rajputana-Malwa . | 1,926,2 | 924,6 | 1,001,6 | 2,240,0 | 933,4 | 1,306,6 | 2,247,6 | 918,0 | 1,329,6 |
| 3,309,0 | 1,953,5 | 1,355,5 | 41,627,0 | North-Western . . | 2,880,0 | 1,880,0 | 1,000,0 | 2,560,0 | 1,670,0 | 890,0 | 2,569,9 | 1,811,8 | 758,1 |
| 879,3 | 381,5 | 497,8 | 10,344,2 | Oudh & Rohilkhand . | 830,0 | 350,0 | 480,0 | 845,0 | 375,0 | 470,0 | 845,9 | 368,7 | 477,2 |
| 637,3 | 303,0 | 334,3 | 9,676,0 | Bengal-Nagpur . | 650,0 | 325,0 | 325,0 | 607,5 | 317,5 | 290,0 | 603,3 | 309,7 | 293,6 |
| 210,0 | 110,2 | 99,8 | ... | Tounghoo-Mandalay . | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | 2,485,9 | Bengal & North-Western & Tirhoot . . | 520,0 | 360,0 | 160,0 | 527,5 | 380,0 | 147,5 | 538,4 | 395,4 | 143,0 |
| 436,0 | 267,6 | 168,4 | 8,660,6 | Indian Midland . . | 440,0 | 280,0 | 160,0 | 452,5 | 280,0 | 172,5 | 444,4 | 292,1 | 152,3 |
| 477,3 | 310,8 | 166,5 | 9,486,1 | Southern Mahratta . | 490,0 | 324,6 | 165,4 | 460,0 | 302,1 | 157,9 | 463,1 | 304,6 | 158,5 |
| 726,0 | 497,7 | 228,3 | 7,221,0 | South Indian . . | 807,2 | 540,0 | 267,2 | 790,0 | 497,5 | 292,5 | 797,6 | 507,0 | 290,6 |
| 446,0 | 279,1 | 166,9 | 6,987,4 | Other Railways . | 550,7 | 352,4 | 198,3 | 516,4 | 368,8 | 147,6 | 539,1 | 369,7 | 169,4 |
| 14,324,1 | 6,414,6 | 7,909,5 | 153,474,6 | TOTAL . | 14,604,4 | 7,178,6 | 7,425,8 | 14,748,0 | 7,010,3 | 7,737,7 | 14,810,5 | 7,197,3 | 7,613,2 |
| | | | | *Surplus Profits*— | | | | | | | | | |
| ... | 302,4 | —302,4 | ... | East Indian . . | ... | 214,5 | —214,5 | ... | 251,5 | —251,5 | ... | 248,4 | —248,4 |
| ... | 117,3 | —117,3 | ... | Rajputana-Malwa . | ... | 70,9 | —70,9 | ... | 131,6 | —131,6 | ... | 100,7 | —100,7 |
| ... | 10,6 | —10,6 | ... | Bengal Central . | ... | 6,7 | —6,7 | ... | 6,8 | —6,8 | ... | 7,8 | —7,8 |
| ... | ... | ... | ... | Lucknow-Bareilly . | ... | ... | ... | ... | 1,2 | —1,2 | ... | 1,2 | —1,2 |
| ... | 40,2 | —40,2 | ... | Southern Mahratta . | ... | 40,4 | —40,4 | ... | 35,9 | —35,9 | ... | 19,1 | —19,1 |
| ... | 11,4 | —11,4 | ... | Mysore . . . | ... | 11,5 | —11,5 | ... | 11,6 | —11,6 | ... | 4,8 | —4,8 |
| ... | 481,9 | —481,9 | ... | TOTAL SURPLUS PROFITS . . | ... | 344,0 | —344,0 | ... | 438,6 | —438,6 | ... | 382,0 | —382,0 |
| 14,324,1 | 6,896,5 | 7,427,6 | 153,474,6 | TOTAL IMPERIAL . | 14,604,4 | 7,522,6 | 7,081,8 | 14,748,0 | 7,448,9 | 7,299,1 | 14,810,5 | 7,579,3 | 7,231,2 |
| | | | | PROVINCIAL. | | | | | | | | | |
| 406,0 | 228,1 | 177,9 | 5,258,2 | Burma . . . | 600,0 | 340,0 | 260,0 | 695,0 | 340,0 | 355,0 | 678,7 | 351,9 | 326,8 |
| 1,105,9 | 626,3 | 479,6 | ... | Eastern Bengal . | 320,0 | ... | 320,0 | 321,2 | ... | 321,2 | 310,7 | ... | 310,7 |
| 488,9 | 415,5 | 73,4 | ... | Bengal & North-Western & Tirhoot . . | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 87,1 | 48,1 | 39,0 | 319,8 | Other Railways . . | 19,5 | 16,2 | 3,3 | 15,2 | 13,5 | 1,7 | 14,9 | 13,7 | 1,2 |
| 2,087,9 | 1,318,0 | 769,9 | 5,578,0 | TOTAL PROVINCIAL . | 939,5 | 356,2 | 583,3 | 1,031,4 | 353,5 | 677,9 | 1,004,3 | 365,6 | 638,7 |
| 16,412,0 | 8,214,5 | 8,197,5 | 159,052,6 | GRAND TOTAL . | 15,543,9 | 7,878,8 | 7,665,1 | 15,779,4 | 7,802,4 | 7,977,0 | 15,814,8 | 7,944,9 | 7,869,9 |

## East Indian Railway.

| 1891-92. Accounts. | | 1892-93. Budget. | 1892-93. Revised. | 1892-93. Accounts. |
|---|---|---|---|---|
| | EARNINGS— | | | |
| 1,543,2 | Coaching . . . . . | 1,510,0 | 1,532,2 | 1,547,4 |
| 3,331,9 | Goods . . . . . | 3,050,0 | 3,287,6 | 3,286,7 |
| 82,5 | Miscellaneous and Suspense . . . . | 90,3 | 70,5 | 54,8 |
| 4,957,6 | TOTAL . | 4,650,3 | 4,890,3 | 4,888,9 |

246. Compared with the actuals of the previous year the receipts during 1892-93 show a decrease of 68,7, which occurred chiefly in goods traffic, and is accounted for by the fact that in 1891-92 there was a large adjustment on account of arrear coal charges to the extent of nearly 60,0. Allowing for this the goods traffic really shows an increase during the year, being attributed mainly to an abnormally large traffic in grain and rice during the first two months of the official year. The total receipts are better than the Budget Estimate by 238,6, the Estimate having been placed low as it was not expected that the receipts would in any way approach those for 1891-92, which were the best on record. The actuals also include the earnings for 9 months of the Patna-Gya State Railway, which was incorporated with the undertaking from 1st July 1892.

## SECTION H.—RAILWAYS—RECEIPTS—*continued.*

### Eastern Bengal Railway.

### (Including Provincial Share).

| 1891-92. Accounts. | | 1892-93. Budget. | Revised. | Accounts. |
|---|---|---|---|---|
| | EARNINGS— | | | |
| 413,3 | Coaching . . . . . | 400,0 | 405,5 | 405,4 |
| 638,3 | Goods . . . . . | 685,0 | 680,5 | 678,0 |
| 94,8 | Miscellaneous and Suspense . . . . | 95,0 | 94,0 | 99,6 |
| 1,146,4 | TOTAL . | 1,180,0 | 1,180,0 | 1,183,0 |

247. The increase of 36,6, as compared with the actuals of the previous year, is due chiefly to an increase in jute traffic. The variations between the Actuals and Estimates are trifling.

### Rajputana-Malwa Railway.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| | EARNINGS— | | | |
| 652,8 | Coaching . . . . . | 605,0 | 610,0 | 612,5 |
| 1,526,2 | Goods . . . . . | 1,296,2 | 1,574,0 | 1,586,5 |
| 26,1 | Miscellaneous and Suspense . . . | 25,0 | 56,0 | 48,6 |
| 2,205,1 | TOTAL . | 1,926,2 | 2,240,0 | 2,247,6 |

248. The improvement of 42,5 over the actuals of the previous year is due to the traffic in grains (except wheat) and seeds having continued brisk throughout the year, and to the adjustment of a long pending claim against the Indian Midland Railway for their proportion of interest charges on joint works and station expenses at Agra. The receipts from wheat traffic showed a falling off of 133,8 compared with the previous year. The falling off in passenger traffic is explained by the fact that in 1891-92 the pilgrim traffic to and from Hardwar, Muttra, and Soron was abnormal. The increase of 321,4 over the Budget Estimate is attributed to the exceptionally heavy traffic which prevailed throughout the year, and to the special adjustment with the Indian Midland Railway referred to above.

### North-Western Railway.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| | EARNINGS— | | | |
| 1,033,4 | Coaching . . . . . | 940,0 | 915,0 | 920,9 |
| 2,226,4 | Goods . . . . . | 1,894,5 | 1,619,0 | 1,619,9 |
| 49,2 | Miscellaneous and Suspense . . . | 45,5 | 26,0 | 29,1 |
| 3,309,0 | TOTAL . | 2,880,0 | 2,560,0 | 2,569,9 |

249. Compared with the actuals of the previous year the receipts show a falling off of 739,1, of which about 520,0 occurred in the receipts from wheat traffic, which was abnormally high in the previous year. The traffic in other goods and the passenger traffic was also abnormal in that year owing to the fairs at Hardwar, and to the movement of troops in connection with frontier expeditions. Heavy breaches on the line during the monsoon of 1892-93 also seriously interrupted the flow of traffic, and the grain exports were much lower than usual owing to unfavourable crops and a dull market. The Budget provided for a falling off of 429,0 compared with the receipts of the previous year, but the actuals fell further short by 310,1, owing partly to the causes just mentioned, and partly to large outstandings at the close of the year, caused by heavy freight charges for the Commissariat Department realised after the close of the year.

### Oudh and Rohilkhand Railway.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised | Accounts. |
|---|---|---|---|---|
| | EARNINGS— | | | |
| 402,7 | Coaching . . . . . | 361,0 | 366,3 | 368,1 |
| 431 0 | Goods . . . . . | 435,0 | 441,1 | 442.6 |
| 45,6 | Miscellaneous and Suspense . . . . | 34,0 | 37,6 | 35,2 |
| 879,3 | TOTAL . | 830,0 | 845,0 | 845,9 |

250. The receipts during 1892-93 fell short of those of the previous year by 33,4. In 1891-92 the earnings from passenger traffic were abnormally high, owing to fairs held at Hardwar, and a considerable decrease was allowed for in the Budget, but the actuals proved a little more favourable than was anticipated.

## Section H.—RAILWAYS—RECEIPTS—*continued.*

### Bengal-Nagpur Railway.

| 1891-92. Accounts. | | 1892-93. Budget. | 1892-93. Revised. | 1892-93. Accounts. |
|---|---|---|---|---|
| | EARNINGS— | | | |
| 113,8 | Coaching | 115,0 | 113,6 | 113,8 |
| 481,8 | Goods | 495,0 | 447,7 | 449,4 |
| 41,7 | Miscellaneous and Suspense | 40,0 | 46,2 | 40,1 |
| 637,3 | TOTAL | 650,0 | 607,5 | 603,3 |

251. The decrease compared with the actuals of the previous year and the Budget Estimate occurred almost wholly in goods traffic, and is attributed to the failure of the wheat crop. In the previous year there was an abnormally large traffic in wheat and rice which were exported to meet the scarcity in Europe and the famine-stricken districts in this country.

### Bengal, North-Western and Tirhoot Railway.

| 1891-92. Accounts. | | 1892-93. Budget. | 1892-93. Revised. | 1892-93. Accounts. |
|---|---|---|---|---|
| | EARNINGS— | | | |
| 200,7 | Coaching | 200,0 | 200,0 | 204,9 |
| 224,2 | Goods | 253,8 | 266,0 | 272,1 |
| 64,0 | Miscellaneous and Suspense | 66,2 | 61,5 | 61,4 |
| 488,9 | TOTAL | 520,0 | 527,5 | 538,4 |

252. The transactions of this Railway used to be classed as Provincial before, but they have been made Imperial from 1892-93. The improvement over the actuals of the previous year and the Budget Estimate is due to a larger grain traffic, the harvest having been better than was anticipated.

### Indian Midland Railway.

| 1891-92. Accounts. | | 1892-93. Budget. | 1892-93. Revised. | 1892-93. Accounts. |
|---|---|---|---|---|
| | EARNINGS— | | | |
| 174,2 | Coaching | 196,5 | 200,0 | 198,8 |
| 237,1 | Goods | 280,0 | 289,6 | 282,6 |
| 24,7 | Miscellaneous and Suspense | —36,5 | —37,1 | —37,0 |
| 436,0 | TOTAL | 440,0 | 452,5 | 444,4 |

253. The improvement is due to Hindu pilgrimages and the development of ordinary passenger traffic, and to a large traffic in wheat in the early part of the year, and in cotton piece-goods, food-grains, and other staples in the latter part of the year. The actuals differ but slightly from the Budget, which allowed for some development of the receipts.

### Southern Mahratta Railway.

| 1891-92. Accounts. | | 1892-93. Budget. | 1892-93. Revised. | 1892-93. Accounts. |
|---|---|---|---|---|
| | EARNINGS— | | | |
| 201,6 | Coaching | 212,7 | 198,0 | 201,7 |
| 251,7 | Goods | 264,7 | 258,3 | 263,0 |
| 24,0 | Miscellaneous and Suspense | 12,6 | 3,7 | —1,6 |
| 477,3 | TOTAL | 490,0 | 460,0 | 463,1 |

254. The earnings were slightly more than those of the previous year, but the receipts actually brought to account were less owing to large balances having remained unrealized at the end of the year in consequence of the comparatively brisk traffic that prevailed during February and March with foreign railways.

## Section H.—RAILWAYS—RECEIPTS—*continued.*

### South Indian Railway.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| | EARNINGS— | | | |
| 378,3 | Coaching | 440,0 | 420,0 | 421,1 |
| 323,0 | Goods | 360,0 | 346,6 | 353,4 |
| 24,7 | Miscellaneous and Suspense | 7,2 | 23,4 | 23,1 |
| 726,0 | TOTAL | 807,2 | 790,0 | 797,6 |

255. The increase is due to ordinary development of traffic and to the opening of small additional sections during the year. The Budget was pitched too high owing to anticipation of more additional mileage than was actually opened.

### Other Railways, Imperial.

| 1891-92. Accounts. | Budget. | 1892-93 Revised. | Accounts. |
|---|---|---|---|
| 446,0 | 550,7 | 516,4 | 522,6* |

* Excludes Imperial share of the Earnings of the Burma State Railway.

256. Compared with the actuals of the previous year, there was an increase of 76,6. The Imperialisation of the Lucknow-Bareilly Railway, which was Provincial before, accounts for an increase of 69,5. There was also an increase of 16,8 on the Mysore Railway due to a steady development of traffic, of 9,5 on the Mu Valley Railway owing to the line having been opened for only a part of the previous year, and of 8,5 on the Umaria Colliery due to a larger output of coal. On the other hand, there was a falling off of 32,2 in consequence of the amalgamation of the Patna-Gya State Railway with the East Indian Railway at the end of the first quarter of the year. No allowance was made for this in the Budget, and there was a deficiency of 26,4 in consequence. The Budget also provided 15,0 on account of the Bezvada-Godavery Section of the East Coast Railway, but it was not opened during the year. The other important variations from the Budget are an improvement of 14,2 in the earnings of the Mysore Railway, due to a steady development of traffic as mentioned above and of 9,5 on the Lucknow-Bareilly Railway, due to expansion of traffic and to the opening of the Dudwa Branch and to a general expansion of traffic.

## State Railways, Provincial.

### Burma State Railway (including Tounghoo-Mandalay Line).

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| | EARNINGS— | | | |
| 616,0 | Coaching | 353,8 | 385,0 | 405,6 |
| | Goods | 266,2 | 320,0 | 283,2 |
| | Miscellaneous and Suspense | —20,0 | —10,0 | 6,4 |
| | TOTAL | 600,0 | 695,0 | 695,2† |

† Includes Imperial share of the Earnings of the Burma State Railway.

257. The Tounghoo-Mandalay Railway was provincialised from 1st April 1892 and amalgamated with the Burma Railway. The improvement over the actuals of the previous year and the Budget Estimate was due to a development of traffic generally and to an exceptionally good passenger traffic.

### Other Railways.

| 1891-92. Accounts. | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|
| 87,1 | 19,5 | 15,2 | 14,9 |

258. The decrease compared with the actuals of the previous year was due chiefly to the Imperialisation of the Lucknow-Bareilly, Amritsar-Pathankot and the Nalhati Railways. The falling off compared with the Budget was due chiefly to the Hyderabad-Umarkot Railway not having been opened for traffic as early as was expected.

## XXVII.—Guaranteed Companies—Net Traffic Receipts.

| ACCOUNTS, 1891-92. | | | Guaranteed interest, 1892-93. | GUARANTEED RAILWAY COMPANIES. | BUDGET, 1892-93. | | | REVISED, 1892-93. | | | ACCOUNTS, 1892-93. | | | Percentage of charges on receipts. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Gross Receipts. | Working Expenses. | Net. | | | Gross Receipts. | Working Expenses. | Net. | Gross Receipts. | Working Expenses | Net. | Gross Receipts. | Working Expenses. | Net. | |
| 1,422,3 | 600,0 | 822,3 | 667,4 | Bombay, Baroda and Central India | 1,345,0 | 565,0 | 780,0 | 1,425,0 | 580,0 | 845,0 | 1,435,2 | 579,4 | 855,8 | 40·4 |
| 4,477,3 | 2,204,4 | 2,272,9 | 1,918,2 | Great Indian Peninsula | 4,020,0 | 1,960,0 | 2,060,0 | 3,960,0 | 1,980,0 | 1,980,0 | 3,887,5 | 1,951,2 | 1,936,3 | 50·2 |
| 946,8 | 548,9 | 397,9 | 853,1 | Madras | 960,0 | 540,0 | 420,0 | 975,0 | 540,0 | 435,0 | 979,2 | 526,9 | 452,3 | 53·8 |
| 6,846,4 | 3,353,3 | 3,493,1 | 3,438,7 | TOTAL | 6,325,0 | 3,065,0 | 3,260,0 | 6,360,0 | 3,100,0 | 3,260,0 | 6,301,9 | 3,057,5 | 3,244,4 | 48·5 |

## Section H.—RAILWAYS—RECEIPTS—*continued.*

### Gross Receipts.

259. The decrease, as compared with the actuals of the previous year, occurred entirely on the Great Indian Peninsula Railway. The traffic on this line during 1891-92 was exceptionally good, and there was a considerable decline in the traffic in wheat in the year under review. The failure of the linseed crops in the Central Provinces and the smaller movement of food-grains to Southern India also account for a part of the falling off. On the Bombay, Baroda and Central India Railway the traffic in cotton and oil-seeds and in coal and Railway materials showed an improvement, but this was partly counterbalanced by a falling off in wheat traffic. On the Madras Railway the traffic recovered to some extent during the year and reached the normal condition; the earnings during 1891-92 were low, owing to the prevalence of scarcity in that part of the country. The decrease, as compared with the Revised Estimate, is on the Great Indian Peninsula Railway, and is due chiefly to the difficulty of making a reliable forecast of suspense transactions.

### Working Expenses

260. The decrease, as compared with the actuals of the previous year, is principally on the Great Indian Peninsula Railway in consequence of the smaller traffic worked. The expenses of the year were, however, relatively higher than in 1891-92, owing to the construction of new crossing stations and of extensions at Wari Bunder and Poona having been rendered necessary, and to a larger staff having been employed to obviate overpressure such as occurred in the previous year. The working expenses were lower on the Bombay, Baroda and Central India Railway, owing to there having been less renewals of permanent-way and smaller expenditure on repairs of flood damages; and on the Madras Railway, owing to less outlay on renewals of locomotives and smaller expenditure on fuel and repairs of vehicles.

261. Compared with the Revised Estimate the actuals show a decrease of 42,5 which occurred chiefly on the Great Indian Peninsula and the Madras Railways. The decrease on the former was due chiefly to the provision for the renewals of engines not having been utilised to the extent anticipated owing to the non-arrival of the engines from England. Decreased mileage and the issue of coal at lower rates also contributed to the decrease to a certain extent. The decrease on the Madras Railway is the result of an over-estimate of the requirements for maintenance of way, repairs of bridges, fuel and repairs of engines.

## XXVIII.—Subsidised Companies (Repayment of Advances of interest).

| 1891-92. Accounts. | | 1892-93. Budget. | 1892-93. Revised. | 1892-93. Accounts. |
|---|---|---|---|---|
| | INDIA— | | | |
| 31,6 | Mysore Railway | 27,5 | 23,5 | 17,9 |
| | ENGLAND— | | | |
| 1,0 | Rohilkhand-Kumaon Railway | 9 | 8 | ... |
| 4 | EXCHANGE | 4 | 5 | ... |
| 33,0 | TOTAL | 28,8 | 24,8 | 17,9 |

262. The credit under India represents the amount recoverable from the Mysore Durbar in settlement of the net charge for interest paid to the Southern Mahratta Railway Company in connection with the Mysore Railway. The receipts, working expenses and interest charges of the Mysore Railway are recorded in the accounts under their respective railway heads, and the net charge for interest only (*i.e*, interest on Capital expended *minus* net receipts) which is recoverable from the Mysore Durbar, is credited under this head. The settlement with the Mysore Durbar is effected outside the Railway accounts. The details of the amounts recoverable are given below :—

| 1891-92. Accounts. | | 1892-93. Budget. | 1892-93. Revised. | 1892-93. Accounts. |
|---|---|---|---|---|
| | INDIA— | | | |
| | MYSORE RAILWAY— | | | |
| 68,8 | Interest on Capital | 63,5 | 76,8 | 76,9 |
| *5,8* | *Less*—Charge for interest borne by Government for the unexpended balance of the Capital retained in its hands | | *6,8* | *6,6* |
| 63,0 | | 63,5 | 70,0 | 70,3 |
| 31,4 | Net receipts | 36,0 | 46,5 | 52,4 |
| 31,6 | Net charge for interest recoverable from Mysore Durbar | 27,5 | 23,5 | 17,9 |

263. The estimates provided for credits under England, representing the Government share of surplus profits of the Rohilkhand-Kumaon Railway for the year 1891, to be taken in reduction of the Company's debt for advances of interest. No payment was, however, made within the year, owing to questions having been raised as to the amount of the Government share.

## Section H.—RAILWAYS—EXPENSES.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 20,253,9 | EXPENDITURE . . . . . | 20,407,2 | 20,775,0 | 20,924,1 |

264. These figures comprise the expenditure under the following heads:—

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| | STATE RAILWAYS— | | | |
| 8,214,5 | Working Expenses . . . | 7,878,8 | 7,802,4 | 7,944,9 |
| 4,428,0 | Interest on debt . . . | 4,667,0 | 4,775,4 | 4,779,1 |
| 2,428,8 | Annuities . . . . . | 2,544,9 | 2,714,6 | 2,717,4 |
| 1,004,6 | Interest on Capital Deposits . | 1,025,6 | 1,085,2 | 1,086,1 |
| 226,5 | Interest on Advances . . . | 329,7 | 328,3 | 328,5 |
| | GUARANTEED COMPANIES— | | | |
| 756,9 | Surplus Profits, etc. . . . | 600,0 | 612,0 | 611,3 |
| 3,069,4 | Interest . . . . . | 3,256,3 | 3,435,3 | 3,438,7 |
| | SUBSIDISED COMPANIES— | | | |
| 32,2 | Land, etc. . . . . | 41,7 | 29,1 | 27,1 |
| 9 | Advances of Interest . . . | 3,2 | 2,8 | 1,9 |
| 92,1 | MISCELLANEOUS RAILWAY EXPENDITURE . . . . . | 60,0 | —10,1 | —10,9 |
| 20,253,9 | | 20,407,2 | 20,775,0 | 20,924,1 |

265. The actuals exceeded those of the previous year and the Budget Estimate by 670,2 and 516,9, respectively. The charges on account of exchange were higher by 988,4 and 572,4, chiefly on account of the fall in the rate of exchange. Excluding exchange the total charges would be smaller than those of the previous year, and the Budget Estimate by 318,2 and 55,5, respectively.

266. The decrease, compared with the actuals of the previous year, occurred chiefly in the working expenses of State Railways, owing to the generally smaller traffic worked during the year, to smaller renewals of permanent-way and repairs of rolling-stock on many of the lines, and to smaller payments of surplus profits to the East Indian Railway and on account of the Rajputana-Malwa Railway to the Bombay, Baroda and Central India Railway. The surplus profits of Guaranteed Railways were also smaller; and there was a special recovery of 89,1 from the Assam-Bengal Railway on account of the past outlay incurred by Government on surveys connected with the line. These decreases were to some extent counterbalanced by an increase of 176,0 in the interest charges, resulting chiefly from the progress of construction of State Railways. The saving on the Budget was due chiefly to the special recovery from the Assam-Bengal Railway just mentioned, and to no charges having been incurred on account of interest on overdrawn capital of the Great Indian Peninsula and Bombay, Baroda and Central India Railways, partly counterbalanced by an increase in working expenses of State Railways, due chiefly to the surplus profits referred to above having exceeded the Budget, which counted on a larger fall than actually took place, and to a special adjustment in the accounts of the Eastern Bengal Railway on account of depreciation of the Bengal Central Railway rolling-stock. The excess over the Revised Estimate occurred chiefly in working expenses, the estimate for which was framed too low, especially in the case of the North-Western Railway, and under which there was also larger expenditure at the close of the year in consequence of a revival of traffic on some of the railways.

## Section H.—RAILWAYS—EXPENSES—*continued.*

## 38.—State Railways—Working Expenses.

| 1891-92. Accounts. | | 1892-93. Budget. | Revised. | Accounts. |
|---|---|---|---|---|
| 8,214,5 | EXPENDITURE . . . . . | 7,878,8 | 7,802,4 | 7,944,9 |

267. The particulars of these charges by individual railways are given on page 84. The decrease compared with the actuals of 1891-92 is due to the smaller traffic worked, and to less renewals of permanent-way and repairs of rolling-stock. The excess over the Budget Estimate is due to larger payments on account of surplus profits to the East Indian Railway Company and to the Bombay, Baroda and Central India Railway Company for working the Rajputana-Malwa Railway in consequence of an increase in the earnings of the railways. The excess over the Revised Estimate is due to an anticipated lapse on the estimate for the North-Western Railway not having been realised, and to larger expenditure at the close of the year in consequence of the revival of traffic on some of the lines.

| 1891-92. Accounts. | | 1892-93. Budget. | Revised. | Accounts. |
|---|---|---|---|---|
| | EAST INDIAN RAILWAY. | | | |
| | WORKING EXPENSES— | | | |
| 355,6 | Maintenance . . . . . | 335,5 | 322,3 | 327,1 |
| 388,9 | Locomotive . . . . . | 358,0 | 406,4 | 408,7 |
| 112,2 | Carriage and Wagon . . . . . | 132,4 | 124,7 | 120,9 |
| 276,6 | Traffic . . . . . | 270,4 | 270,9 | 276,5 |
| 207,3 | General, Miscellaneous and Suspense . . | 205,7 | 224,2 | 225,5 |
| 1,340,6 | TOTAL WORKING EXPENSES . | 1,302,0 | 1,348,5 | 1,358,7 |
| 302,4 | ¼ Surplus profits paid to the Company and contribution to Provident Fund of one per cent. on net earnings . . . . . | 214,5 | 251,5 | 248,4 |
| 1,643,0 | TOTAL EAST INDIAN RAILWAY . . . | 1,516,5 | 1,600,0 | 1,607,1 |

268. Compared with the actuals of 1891-92 the result shows a decrease of 35,9, due chiefly to smaller payments to the Company on account of its share of surplus profits and contribution to Provident Fund, and to smaller expenditure under "Maintenance." The reduction in the payment on account of surplus profits is due to the fall in the rate of exchange having reduced the net profits, and the smaller contribution to the Provident Fund is accounted for by a special bonus of an extra 10,0 having been given in 1891-92. Under "Maintenance" the decrease is due to smaller renewals of permanent-way and to smaller charges for carriage of revenue stores. The excess under Locomotive resulted from an increase in the rate for carriage of revenue stores, and that under Miscellaneous from larger payments for hire of vehicles, and mileage and demurrage of foreign stock. The increase of 90,6 over the Budget Estimate is due partly to the causes just mentioned, and partly to larger payments on account of the Company's share of surplus profits and contribution to the Provident Fund, owing to increased earnings, to the incorporation of the working expenses of the Patna-Gya line from the 1st July 1892, and to increased running charges attendant on increased earnings.

### Eastern Bengal Railway.

| 1891-92. Accounts. | | 1892-93. Budget. | Revised. | Accounts. |
|---|---|---|---|---|
| | WORKING EXPENSES— | | | |
| 187,0 | Maintenance . . . . . | 129,5 | 116,4 | 122,6 |
| 114,8 | Locomotive . . . . . | 113,0 | 120,6 | 122,8 |
| 38,3 | Carriage and Wagon . . . . . | 42,5 | 50,7 | 47,6 |
| 118,1 | Traffic . . . . . | 120,0 | 112,0 | 118,2 |
| 168,1 | General, Miscellaneous and Suspense . . | 135,0 | 137,8 | 150,4 |
| 626,3 | TOTAL EASTERN BENGAL RAILWAY . | 540,0 | 537,5 | 561,6 |

269. The decrease of 64,7, as compared with the actuals of the previous year, is due to the heavy outlay incurred during that year on renewals of permanent-way, on compensation claims paid for goods lost and damaged, and on arrear freight charges on coal paid to the East Indian Railway. The increase of 21,6 and 24,1 over the Budget and Revised Estimates, respectively, is mainly due to a special adjustment on account of depreciation of the Bengal Central Railway rolling-stock, provision for which was not made in the estimates.

## Section H.—RAILWAYS—EXPENSES—*continued.*

### Rajputana-Malwa Railway.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| | WORKING EXPENSES— | | | |
| 177,5 | Maintenance | 170,0 | 161,0 | 162,0 |
| 421,0 | Locomotive | 376,0 | 420,0 | 407,6 |
| 101,5 | Carriage and Wagon | 109,4 | 87,6 | 77,2 |
| 138,4 | Traffic | 140,0 | 141,5 | 145,6 |
| 132,2 | General, Miscellaneous and Suspense | 129,2 | 123,3 | 125,6 |
| 970,6 | TOTAL WORKING EXPENSES | 924,6 | 933,4 | 918,0 |
| 117,3 | Share of surplus profits paid to the Bombay, Baroda and Central India Railway Company | 70,9 | 131;6 | 100,7 |
| 1,087,9 | TOTAL RAJPUTANA-MALWA RAILWAY | 995,5 | 1,065,0 | 1,018,7 |

270. The decrease of 69,2, as compared with the actuals of the previous year, is due to a saving in fuel and running expenses on account of smaller train-mileage run; to a large return of materials into stock and to less re-laying of permanent-way having been executed; to less outlay on wheel and axle-changing operations, and to the payment of the Company's share of surplus profits for the second-half of 1892 having been made after the close of the official year. The excess of 23,2 over the Budget Estimate is attributed chiefly to the larger payment on account of the Company's share of surplus profits, due to the net results of working having proved better than was expected, and to the replacement of three engines and to extensive repairs carried out during the year. The saving of 46,3 on the Revised Estimate is due to less train-mileage run, to fewer repairs and renewals of vehicles, and to the Company's share of surplus profits for the second half of 1892 having been paid after the close of the official year.

### North-Western Railway.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| | WORKING EXPENSES— | | | |
| 634,6 | Maintenance | 714,5 | 517,6 | 627,5 |
| 705,2 | Locomotive | 553,5 | 576,4 | 622,7 |
| 214,5 | Carriage and Wagon | 182,4 | 171,5 | 163,9 |
| 242,5 | Traffic | 256,0 | 244,5 | 244,6 |
| 156,7 | General, Miscellaneous and Suspense | 173,6 | 160,0 | 153,1 |
| 1,953,5 | TOTAL NORTH-WESTERN RAILWAY | 1,880,0 | 1,670,0 | 1,811,8 |

271. Compared with the actuals of the previous year there was a decrease of 141,7, due to a general curtailment of expenditure in consequence of the smaller traffic offered, to less consumption of fuel, and to smaller running expenses. The saving of 68,2 on the Budget Estimate is attributed to the late arrival of permanent-way materials and girders from England and to a reduction in expenditure owing to the decline in traffic. The Revised Estimate was framed unduly low.

### Oudh and Rohilkhand Railway.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| | WORKING EXPENSES— | | | |
| 98,8 | Maintenance | 92,5 | 120,6 | 116,5 |
| 124,9 | Locomotive | 107,0 | 106,3. | 103,2 |
| 31,3 | Carriage and Wagon | 32,0 | 34,6 | 34,5 |
| 6,3 | Traffic | 68,2 | 66,5 | 65,0 |
| 59,2 | General, Miscellaneous and Suspense | 50,3 | 47,0 | 49,5 |
| 381,5 | TOTAL OUDH AND ROHILKHAND RAILWAY | 350,0 | 375,0 | 368,7 |

272. The expenditure was less than that of the previous year by 12,8, the decrease being due generally to the smaller traffic worked. The decrease would have been much greater, but for the increase under "Maintenance," which is due to heavy expenditure on renewals of permanent-way and to the high cost of material consequent on the fall in the rate of exchange, sufficient provision for which was not made in the Budget Estimate. The saving of 6,3 on the Revised Estimate is due chiefly to short receipt of stores from England, and to less expenditure on coal, less payments for joint station expenses, and to the sale of scrap material towards the close of the year.

## Other State Railways—Imperial.

273. The following are the figures for the other Imperial Railways shown on page 84 :—

| 1891-92. Accounts. | | 1892-93. Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 303,0 | Bengal-Nagpur | 325,0 | 317,5 | 309,7 |
| 267,6 | Indian Midland | 280,0 | 280,0 | 292,1 |
| 110,2 | Tounghoo-Mandalay | ... | ... | ... |
| ... | Bengal, North-Western and Tirhoot | 360,0 | 380,0 | 395,4 |
| 310,8 | Southern Mahratta | 324,6 | 302,1 | 304,6 |
| 497,7 | South Indian | 540,0 | 497,5 | 507,0 |
| 279,1 | Other Railways | 352,4 | 368,8 | 369,7 |

274. On the **Bengal-Nagpur Railway** the working expenses were really less than those of the previous year, but owing to considerable reductions having been made in outstanding liabilities the expenditure brought to account exceeded that of the previous year by 6,7. The saving on the Budget was due to the larger traffic anticipated not having been realised. The Budget also provided for an additional and faster train service, but this was not introduced during the year. The increase on the **Indian Midland Railway** over the actuals of the previous year is due mainly to a provisional payment of 28,8 to the Bombay, Baroda and Central India Railway Company for a share of the joint accommodation at Agra during the period from 1st March 1889 to 31st December 1892. The excess over the Budget and Revised Estimates is due to the share of working expenses chargeable to the Bhopal State Railway having been over-estimated. The amalgamation of the **Tounghoo-Mandalay** with the Burma Railway under Provincial from 1st April 1892 accounts for the absence of any charges against it in 1892-93. The **Bengal, North-Western and Tirhoot Railway** was imperialised from the 1st April 1892. The expenditure shows a decrease of 20,1 compared with the previous year. The working expenses were more by 23,8, due to increased traffic, additional renewals of permanent-way and locomotives, and adjustment of arrear freight charges for coal, and to the payment of a bonus of 50 per cent. to the Provident Fund, with effect from the 1st July 1890; but the payments to the Company on account of its share of net earnings were less by 46,2 owing to payment for three half-years having been made in the previous year. The excess over the Budget Estimate is due to short provision for the Company's share of net earnings and to no provision having been made in the estimate for the special contribution to the Provident Fund. On the **Southern Mahratta** there was a saving compared with both the actuals of the previous year and the Budget Estimate, due to less ballasting and carriage of revenue stores, to saving in printing, to a larger share of expenditure having fallen on the Mysore Railway owing to the enhanced earnings of that line, to a proportion of the charges having been charged to the open sections of the Bangalore-Guntakal Railway, and to the payment of $\frac{9}{10}$ of the Company's share of net earnings for the second half of 1892 having been made after the close of the official year. The decrease on the **South Indian Railway** is attributable to over-estimates for maintenance of way and fuel, and to a smaller average length of line having been opened than was anticipated.

275. As regards other railways the actuals exceeded those of the previous year by 90,6, of which 41,6 is accounted for by the imperialisation of the Lucknow-Bareilly, which was a provincial undertaking up to the end of 1891-92. The remainder of the increase occurred chiefly on the Warora and Umaria collieries and the Mu Valley Railway. The increase on the Warora colliery is due chiefly to an increase in the Sinking Fund charges in consequence of the adoption from 1st April 1892 of an enhanced rate for these charges, and to depreciation charges on railway stores transferred during the year having been debited to the colliery. A larger output of coal augmented the charges of the Umaria colliery, while the increase on the Mu Valley Railway is accounted for by an increased traffic and the larger length of line worked during the year. The excess over the Budget occurred chiefly on the Warora colliery in consequence of the enhanced Sinking Fund charges mentioned above, and on the Mu Valley Railway in consequence of the division of the expenses between this line and the Burma Railway on a more accurate basis than that on which the Budget Estimate was framed.

## Other State Railways—Provincial.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 338,3 | Burma (including Tounghoo-Mandalay which was Imperial in 1891-92) | 340,0 | 340,0 | 351,9 |
| 415,5 | Bengal, North-Western and Tirhoot | ... | ... | ... |
| 626,3 | Eastern Bengal (Provincial Share) | ... | ... | ... |
| 33,1 | Lucknow-Bareilly | ... | ... | ... |
| 15,0 | Other Railways | 16,2 | 13.5 | 13,7 |
| 1,428,2 | TOTAL | 356,2 | 353,5 | 365,6 |
| *110,2* | *Deduct*—Tounghoo-Mandalay Railway for 1891-92 | ... | ... | ... |
| 1,318,0 | TOTAL PROVINCIAL | 356,2 | 353,5 | 365,6 |

276. The increase on the Burma Railway is due mainly to the heavier traffic worked, and to larger expenditure on repairs and on printing and stationery. The Bengal, North-Western and Tirhoot Railway, the Eastern Bengal Railway, and the Lucknow-Bareilly Railway have been classed under Imperial from the 1st April 1892.

## Section H.—RAILWAYS—EXPENSES—*continued.*

### 38.—State Railways.

### Interest on Debt.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 2,985,0 | INTEREST ON CAPITAL FOUND BY GOVERNMENT | 3,140,5 | 3,147,8 | 3,149,9 |
| | INTEREST ON OTHER CAPITAL— | | | |
| | East Indian Railway— | | | |
| 64,6 | Debenture Stock | 64,6 | 64,6 | 64,6 |
| | Stock issued in Redemption of Annuity and Debenture Stock— | | | |
| 2 | Rupee Debt | 4 | 4 | 2 |
| 250,6 | Sterling Stock | 248,8 | 248,8 | 248,8 |
| | Eastern Bengal Railway— | | | |
| 14,0 | Debenture Stock | 13,9 | 13,9 | 13,9 |
| 20,6 | Stock issued in Redemption of Annuity and Debenture Stock | 20,5 | 20,5 | 20,5 |
| | Sind, Punjab and Delhi Railway— | | | |
| 166,6 | Stock issued in Redemption of Annuity | 165,5 | 165,5 | 165,5 |
| | Oudh and Rohilkand Railway— | | | |
| 103,8 | Debentures and Debenture Stock | 76,3 | 76,3 | 76,3 |
| 233,5 | Stock issued for purchase of Railway and in Redemption of Debentures and Debenture Stock | 275,9 | 275,6 | 275,6 |
| | South Indian Railway— | | | |
| 54,3 | Debentures and Debenture Stock | 50,2 | 50,1 | 50,2 |
| 98,0 | Stock issued for purchase of Railway and in Redemption of Debentures | 101,7 | 101,7 | 101,7 |
| 3,991,2 | TOTAL INTEREST ON CAPITAL | 4,158,3 | 4,165,2 | 4,167,2 |
| 436,8 | EXCHANGE | 508,7 | 610,2 | 611,9 |
| 4,428,0 | TOTAL INTEREST ON DEBT | 4,667,0 | 4,775,4 | 4,779,1 |

277. There was a considerable increase over both the Budget Estimate and the Actuals of the previous year in the charges for exchange owing to a fall in the rate. Omitting exchange the charges approximated closely to the Budget Estimate, but as usual exceeded those of the previous year by 176,0, as the charges for interest on capital found by Government are increasing year by year with the progress of construction.

### Interest on Capital.

278. The following statement shows how the interest charged in the accounts of 1892-93 has been computed:—

| CAPITAL EXPENDITURE ON WHICH INTEREST IS CHARGEABLE— | E. I. Ry. | E. B. Ry. System. | Other State Railways. | TOTAL. |
|---|---|---|---|---|
| Capital Expenditure at end of 1891-92 | 2,669,3 | 6,827,2 | 62,373,7 | 71,870,2 |
| Capital Expenditure during 1892-93 | 367,1 | 135,1 | 4,276,9 | 4,779,1 |
| Capital Account at end of 1892-93 | 3,036,4 | 6,962,3 | 66,650,6 | 76,649,3 |
| Debentures discharged | 3,546,7 | 815,6 | ... | 4,362,3 |
| INTEREST. | | | | |
| Interest on Capital Account at beginning of the year | 106,8 | 273,1 | 2,495,0 | 2,874,9 |
| Interest on Debentures, etc., discharged | 141,9 | 32,6 | ... | 174,5 |
| Half a year's interest on Capital spent during the year | 7,3 | 2,7 | 85,5 | 95,5 |
| TOTAL | 256,0 | 308,4 | 2,580,5 | 3,144,9 |
| *Add*—½ per cent. on the Holkar Loan of a crore, which bears 4½ per cent. interest | ... | ... | 5,0 | 5,0 |
| TOTAL INTEREST CHARGED, 1892-93 | 256,0 | 308,4 | 2,585,5 | 3,149,9 |
| " " " 1891-92 | 231,3 | 301,3 | 2,452,4 | 2,985,0 |

### Annuities in Purchase of Guaranteed Railways (including Sinking Funds).

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| | ENGLAND— | | | |
| 1,167,1 | East Indian Railway | 1,169,1 | 1,169,1 | 1,169,2 |
| 121,1 | Eastern Bengal Railway | 121,2 | 121,2 | 121,2 |
| 405,2 | Sind, Punjab and Delhi Railway | 406,3 | 406,3 | 406,3 |
| 1,693,4 | TOTAL ENGLAND | 1,696,6 | 1,696,6 | 1,696,7 |
| 735,4 | EXCHANGE | 848,3 | 1,018,0 | 1,020,7 |
| 2,428,8 | GRAND TOTAL | 2,544,9 | 2,714,6 | 2,717,4 |

279. The sterling payments agreed closely with both the Budget Estimates and the Actuals of the previous year, but the charge for exchange was considerably higher owing to the fall in the rate of exchange.

## Section H.—RAILWAYS—EXPENSES—*continued.*

### Interest chargeable against Companies on advances.

| 1891-92. Accounts. | | 1892-93. Budget. | Revised. | Accounts. |
|---|---|---|---|---|
| | ENGLAND— | | | |
| 16,2 | Bengal Central Railway | 16,3 | 16,3 | 16,2 |
| 78,0 | Bengal-Nagpur Railway | 81,3 | 81,3 | 81,3 |
| 37,3 | Indian Midland Railway | 41,4 | 41,4 | 41,4 |
| 26,4 | Southern Mahratta Railway | 80,8 | 66,2 | 66,2 |
| 157,9 | | 219,8 | 205,2 | 205,1 |
| 68,6 | EXCHANGE | 109,9 | 123,1 | 123,4 |
| 226,5 | TOTAL | 329,7 | 328,3 | 328,5 |

280. As explained in previous reports the Capital required by the above Companies have from 1889-90 been advanced by the Secretary of State from funds raised under the provisions of the Oudh and Rohilkhand Railway Purchase Act, and the interest chargeable against the Companies on the advances is shown under this head.

281. The increase in the sterling payments over the actuals of the previous year is due to further advances having been made to the Companies by the Secretary of State. The decrease, as compared with the Budget Estimate, is due to provision having been made in the Budget Estimate for advances expected to be made to the Southern Mahratta Railway Company for the redemption of the debentures referred to under "Interest on Capital deposited by Companies;" the debentures were, however, renewed.

### Interest on Capital deposited by Companies.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| | INTEREST ON OVERDRAWN CAPITAL— | | | |
| | INDIA— | | | |
| 3,5 | Lucknow-Bareilly Railway | 4,6 | 3,6 | 3,2 |
| | INTEREST ON SUBSCRIBED CAPITAL— | | | |
| | INDIA— | | | |
| 19,4 | Bengal-Nagpur Railway | 19,4 | 19,4 | 19,4 |
| 3,9 | Lucknow-Bareilly Railway | 7,2 | 7,5 | 7,5 |
| | ENGLAND— | | | |
| ... | Assam-Bengal Railway | 39,4 | 26,0 | 26,1 |
| 17,5 | Bengal Central Railway | 17,5 | 17,5 | 17,5 |
| 171,2 | Bengal-Nagpur Railway | 171,2 | 171,2 | 171,2 |
| 212,0 | Indian Midland Railway | 212,0 | 212,0 | 212,0 |
| 251,0 | Southern Mahratta Railway | 192,8 | 202,5 | 202,5 |
| 30,0 | South Indian Railway | 30,0 | 30,0 | 30,0 |
| 708,5 | | 694,1 | 689,7 | 689,4 |
| 296,1 | EXCHANGE | 331,5 | 395,5 | 396,7 |
| 1,004,6 | TOTAL | 1,025,6 | 1,085,2 | 1,086,1 |

282. Excluding exchange the important differences between the actuals and those of the previous year are (1) a decrease of 48,5 against the Southern Mahratta Railway, owing to debentures having been paid off by advances made by the Secretary of State which have enhanced the interest charges under the preceding head; (2) an increase of 26,1 against the Assam-Bengal Railway, representing interest at 3½ per cent. on the Company's paid up capital during the year.

283. The differences between the Actuals and the Budget Estimate are (1) an increase of 9,7 against the Southern Mahratta Railway, due to the fact that when the Budget Estimate was framed it was thought probable that £600,000 debentures falling due on 1st April 1892 would be discharged—they were, however, renewed; and (2) a decrease of 13,3 under the Assam-Bengal Railway, due to capital not having been paid up to the extent that was anticipated.

## Section H.—RAILWAYS—EXPENSES—*concluded.*

## 39.—Guaranteed Companies—Surplus Profits, Land and Supervision.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| | MOIETY OF SURPLUS PROFITS— | | | |
| 187,3 | Bombay, Baroda and Central India Railway . . | 169,0 | 186,5 | 186,7 |
| 535,7 | Great Indian Peninsula Railway . . . . | 381,5 | 395,6 | 395,2 |
| 14,6 | South Indian . . . . . | ... | ... | ... |
| 737,6 | TOTAL . | 550,5 | 582,1 | 581,9 |
| | LAND AND SUPERVISION— | | | |
| 14,8 | India—Share of Office of Director General of Railways | 14,2 | 15,4 | 15,6 |
| 10,7 | Central Provinces . . . . . | 11,1 | 11,1 | 11,0 |
| ... | Assam . . . . . | ... | 2,2 | 2,1 |
| 10,8 | Bengal . . . . . | 11,7 | 10,7 | 10,9 |
| 10,4 | North-Western Provinces and Oudh . . . | 11,9 | 12,5 | 12,5 |
| 13,7 | Madras . . . . . | 15,7 | 14,5 | 13,4 |
| 21,3 | Bombay . . . . . | 41,0 | 23,5 | 23,4 |
| ... | Reserve . . . . . | 6,0 | ... | ... |
| 81,7 | | 111,6 | 89,9 | 88,9 |
| | *Deduct*—Amount recoverable from Companies on . . | | | |
| *62,4* | account of Government Supervision . . . | *62,1* | *60,0* | *59,5* |
| 19,3 | TOTAL LAND AND SUPERVISION . . | 49,5 | 29,9 | 29,4 |
| 756,9 | GRAND TOTAL . . | 600,0 | 612,0 | 611,3 |

### Surplus Profits.

284. The decrease of 155,7, as compared with the actuals of the previous year, is due principally to the goods traffic on the Great Indian Peninsula Railway not having been so high as in 1891-92 for reasons already explained. The removal of the South Indian Railway from the category of guaranteed railways, owing to the line having been purchased by the State, has also contributed to the decrease to a certain extent, as the transactions are now shown under State railways. The increase of 31,4 over the Budget Estimate is due to the Companies' share of surplus profits having been more than was anticipated owing to an improvement in traffic.

### Land and Supervision.

285. The increase over the actuals of the previous year is due to the cost of the Technical Section of the Government of India, Public Works Department Secretariat, and of the newly established offices of Consulting Engineer and Government Examiner of Accounts, Assam-Bengal Railway, and to promotions in the superior staff of the Consulting Engineers' Department. The saving on the Budget Estimate is due to the fact that no decision was arrived at during the year regarding the proposed additional land for the extension of the Great Indian Peninsula Railway goods yard at Wari Bander.

286. The decrease, compared with the Actuals of the previous year and with the Budget Estimate, in the amount recoverable from Companies on account of Government supervision, is chiefly due to the amount recovered from the Delhi-Umballa-Kalka Railway Company, on account of rent of buildings, etc., used jointly by the two railways having been credited to the North-Western Railway.

## 39.—Guaranteed Companies—Interest.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| | INTEREST — | | | |
| 37,2 | India . . . . . | 38,6 | 2,8 | 2,7 |
| 2,114,1 | England . . . . . | 2,145,1 | 2,145,3 | 2,145,3 |
| 2,151,3 | | 2,183,7 | 2,148,1 | 2,148,0 |
| 918,1 | EXCHANGE . . . . . | 1,072,6 | 1,287,2 | 1,290,7 |
| 3,069,4 | TOTAL . | 3,256,3 | 3,435,3 | 3,438,7 |

287. The charges in India represent the interest on the funds drawn by the Railways in excess of the balances at their credit. The large decrease in the Actuals is due to the Great Indian Peninsula and Bombay, Baroda and Central India Railways not having made any such overdrawals as they raised additional capital, which also accounts for the increased payments of guaranteed interest in England compared with the previous year.

## Section H.—RAILWAYS—EXPENSES—*continued.*

## 40.—Subsidised Companies.—Land, Subsidy, and Interest.

| 1891-92. Accounts. | | 1892-93. Budget. | Revised. | Accounts. |
|---|---|---|---|---|
| | IMPERIAL— | | | |
| 11,9 | Bengal and North-Western Railway—(*Land*) . . | 6,8 | 5,5 | 3,9 |
| 3,6 | Delhi-Umballa-Kalka Railway—(*Land*) . . | 1 | 1 | 2 |
| 2,5 | Nilgiri Railway—(*Land*) . . . . . | 15,8 | 6,6 | 6,4 |
| 9 | Ditto (*Interest*) . . . . . | 3,2 | 2,8 | 1,9 |
| ... | Reserve . . . . . | 4,1 | ... | ... |
| 18,9 | TOTAL IMPERIAL . | 30,0 | 15,0 | 12,4 |
| | PROVINCIAL— | | | |
| 4,0 | Rohilkhand-Kumaon Railway—(*Subsidy*) . . | 4,0 | 4,0 | 4,0 |
| ... | Ditto ditto (*Land*) . . | ... | 2 | 1 |
| 10,1 | Dibru-Sadiya—(*Subsidy and Audit*) . . . | 10,1 | 10,1 | 10,0 |
| 1 | Dooars Railway—(*Land*) . . . . . | 8 | 2,6 | 2,5 |
| 14,2 | TOTAL PROVINCIAL . | 14,9 | 16,9 | 16,6 |
| 33,1 | GRAND TOTAL . | 44,9 | 31,9 | 29,0 |

288. Compared with the actuals of the previous year there is a net decrease of 4,1. There was no fresh acquisition of land for the Bengal and North-Western and the Delhi-Umballa-Kalka Railways, while the payments in connection with the Nilgiri and the Dooars Railways were more than in 1891-92. Owing to additional deposits of Capital in the Government Treasury, the interest paid to the Nilgiri Railway Company also exceeded the amount paid in the previous year.

289. The lapse on the Budget and Revised Estimates is due to less land having been acquired for the Nilgiri Railway than was anticipated, and to short payments in connection with the Bengal and North-Western Railway in consequence of disputed land cases, which were not decided before the close of the year.

## 41.—Miscellaneous Railway Expenditure.

| 1891-92. Accounts. | | 1892-93. Budget. | Revised. | Accounts. |
|---|---|---|---|---|
| | IMPERIAL. | | | |
| | INDIA (GENERAL AND POLITICAL)— | | | |
| 7,1 | Surplus Establishment and Miscellaneous Charges . | 10,0 | 4,0 | 3,3 |
| 14,7 | Director-General's Establishment, share of— . | 14,2 | 15,4 | 15,6 |
| 2,2 | Port Store-keeper's Establishment . . . | 2,4 | 2,4 | 2,3 |
| ... | Rutlam-Muttra . . . . . | ... | 1,8 | 1,9 |
| ... | Reserve . . . . . | 8,3 | ... | ... |
| 24,0 | TOTAL . | 34,9 | 23,6 | 23,1 |
| | CENTRAL PROVINCES— | | | |
| —7 | Sambulpore Road Survey . . . . | ... | ... | ... |
| 4,5 | Sambulpore-Khurda Survey . . . . | 9,0 | 6,2 | 6,1 |
| 3,8 | TOTAL . | 9,0 | 6,2 | 6,1 |
| | BURMA— | | | |
| 1,6 | Meiktila-Myingyan Survey . . . . . | 1,0 | 2,3 | 2,3 |
| ... | Mandalay-Kunlon Survey . . . . . | ... | 5,0 | 6,1 |
| ... | Chittagong-Akyab-Minhla . . . . . | ... | 9 | 9 |
| ... | Myitkyina Extension Survey . . . . | ... | 1,1 | 1,8 |
| 1,6 | TOTAL . | 1,0 | 9,3 | 11,1 |
| | ASSAM— | | | |
| ... | Bengal-Assam Survey . . . . . | ... | —81,6 | —81,6 |

## Section H.—RAILWAYS—EXPENSES—*continued.*

### 41.—Miscellaneous Railway Expenditure—*continued.*

| 1891-92. Accounts. | | 1892-93. Budget. | 1892-93. Revised. | 1892-93. Accounts. |
|---|---|---|---|---|
| | BENGAL— | | | |
| 6,4 | Moghul Serai-Howrah Survey | ... | —1 | —1 |
| ... | Cuttack-Midnapur-Calcutta Survey | ... | 9,1 | 7,2 |
| ... | Monghyr Extension Survey | ... | 4 | 4 |
| ... | Anarpur-Begum Serai Survey | ... | 5 | 4 |
| ... | Chittagong-Comilla Survey | ... | —7,5 | —7,5 |
| 6,4 | TOTAL | ... | 2,4 | 4 |
| | NORTH-WESTERN PROVINCES AND OUDH— | | | |
| ... | Rae Bareli-Benares Survey | ... | 1,7 | 2,0 |
| ... | Aonla-Budaon Survey | ... | 3 | 2 |
| ... | TOTAL | ... | 2,0 | 2,2 |
| | PUNJAB—. | | | |
| ... | Dera Ismail Khan-Murtaza | ... | 2,0 | 1,9 |
| 7 | Wazirabad-Multan Survey | ... | 1,8 | 1,6 |
| 7 | Kalka-Simla Survey | ... | 5,3 | 5,3 |
| ... | Delhi-Minchinabad | ... | 3,5 | 3,5 |
| 19,0 | Kashmir Railway Survey | 9,0 | 9,1 | 9,5 |
| 11,8 | Zhob Valley Survey | ... | 1 | 1 |
| ... | Umballa-Patiala Survey | ... | 5 | 3 |
| 12,2 | Frontier Railway Surveys | 5,0 | 4,6 | 4,6 |
| ... | Jungshahi-Tatta Survey | 6 | 7 | 6 |
| —7 | Abt Material and Engine Suspense Account | ... | —2 | —2 |
| 43,7 | TOTAL | 14,6 | 27,4 | 27,2 |
| | MADRAS— | | | |
| 2 | Kurnool Branch Survey | 5 | 5 | 5 |
| | BOMBAY— | | | |
| 5 | Mehsana-Viramgam—(*Land*) | ... | ... | ... |
| 1 | Nusseerabad-Kekri Survey | ... | 1 | 1 |
| 6 | TOTAL | ... | 1 | 1 |
| 80,3 | TOTAL IMPERIAL | 60,0 | —10,1 | —10,9 |
| | PROVINCIAL. | | | |
| | BENGAL— | | | |
| 7,6 | Share of P. W. Secretariat Establishment | ... | ... | ... |
| | NORTH-WESTERN PROVINCES AND OUDH— | | | |
| 7 | Lucknow-Rai Bareli-Jaunpur Survey | ... | ... | ... |
| | MADRAS— | | | |
| 1 | Madras-Gudur Survey | ... | ... | ... |
| 1,8 | East Coast Survey | ... | ... | ... |
| 4 | Nanjangode-Gudulur Survey | ... | ... | ... |
| 1,3 | Palghat-Kurapatam Survey | ... | ... | ... |
| 3,6 | TOTAL | ... | ... | ... |
| | BOMBAY— | | | |
| —1 | Surveys | ... | ... | ... |
| 11,8 | TOTAL PROVINCIAL | ... | ... | ... |
| 92,1 | TOTAL IMPERIAL AND PROVINCIAL | 60,0 | —10,1 | —10,9 |

## Section H.—RAILWAYS—EXPENSES—*concluded.*

### 41.—Miscellaneous Railway Expenditure—*concluded.*

290. The total outlay is less than that of the previous year by 103.0. No useful comparison can be made between the outlay of the two years by individual projects, as new surveys are being started every year. The accounts for 1892-93 include special credits amounting to 89,1 on account of refund of the past outlay on surveys in connection with the Assam-Bengal Railway. Eliminating this amount the expenditure of the year is 78,2, as against 92,1 in 1891-92, and 60,0 in the Budget Estimate. The excess over the Budget Estimate is chiefly due to new surveys having been specially sanctioned after the Budget Estimate was passed.

## Section J —IRRIGATION.

291. The following is a general summary of the results under the head of Irrigation :—

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| | *Major Works.* | | | |
| 1,404,7 | Direct Receipts . . . . | 1,323,2 | 1,487,2 | 1,510,7 |
| 673,2 | Land Revenue due to irrigation . . | 704,4 | 725,6 | 722,3 |
| 2,077,9 | TOTAL RECEIPTS . | 2,027,6 | 2,212,8 | 2,233,0 |
| 761,4 | Working Expenses . . . . | 771,0 | 790,6 | 794,0 |
| 1,109,7 | Interest . . . . . | 1,138,9 | 1,138,9 | 1,138,4 |
| 1,871,1 | TOTAL EXPENDITURE . | 1,909,9 | 1,929,5 | 1,932,4 |
| 206,8 | Net Receipts (Major Works) . . | 117,7 | 283,3 | 300,6 |
| | *Minor Works and Navigation.* | | | |
| 194,1 | Receipts . . . . . | 189,1 | 191,5 | 185,9 |
| 1,073,9 | Expenditure . . . . . | 1,009,6 | 1,052,8 | 1,008,1 |
| —879,8 | Net Expenditure (Minor Works) . . | —820,5 | —861,3 | —822,2 |
| —673,0 | Net Expenditure (Irrigation) . . | —702,8 | —578,0 | —521,6 |

292. The net result on the whole was better than the Budget and the actuals of the previous year by 181,2 and 151,4 respectively. There was an improvement in the net receipts from Major Works of 182,9 and 93,8 compared with the Budget and the actuals of 1891-92 respectively, and the expenditure on Minor Works was also smaller by 1,5 and 65,8, but the receipts from Minor Works were smaller than both the Budget and the actuals of the previous year by 3,2 and 8,2. The improvement under Major Works occurred chiefly in the Punjab, owing to an extension of irrigation from the Bari Doab, Sirhind, Chenab and Swat river canals, and in Bengal from the collection of large arrears of water rates. A portion of the increase over the Budget occurred in the North-Western Provinces and Oudh also, owing to the estimate having been placed too low, and to a much larger area having been irrigated than was anticipated. The decrease in the expenditure on Minor Works compared with the previous year occurred chiefly in Madras, owing to a smaller grant having been made available in the later year, and in Lower Burma, where the expenditure in the previous year was specially high owing to the construction of a lock at Wimpadaw in connection with the Kyaikto Sittang Canal and to the raising, strengthening, and retiring of several miles of the Irrawaddy embankments threatened by river encroachments.

## SECTION J.—IRRIGATION—RECEIPTS.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 2,272,0 | REVENUE . . . | 2,216,7 | 2,404,3 | 2,418,9 |

293. The actuals exceeded those of the previous year and the Budget Estimate by 146,9 and 202,2 respectively. The increase was chiefly due to an extension of irrigation from canals in the Punjab, to the recovery of arrears of water-rates in Bengal, and to the seasons having been more favourable for canal irrigation in Madras and Bombay. The excess over the Budget was also due to a larger area having been irrigated by the canals in the North-Western Provinces and Oudh than was anticipated in the estimate, which, however, seems to have been pitched very low, as the revenue, even with this excess, was considerably below that of the previous year.

## XXIX and 42.—Major Works.

### Direct Receipts and Working Expenses.

| Accounts, 1891-92. | | | Irrigation Works and Canals. | Budget, 1892-93 | | | Revised, 1892-93. | | | Accounts, 1892-93 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Gross Revenue | Working Expenses. | Net Revenue. | | Gross Revenue. | Working Expenses. | Net Revenue. | Gross Revenue. | Working Expenses. | Net Revenue. | Gross Revenue. | Working Expenses | Net Revenue. |
| | | | IMPERIAL. | | | | | | | | | |
| 10,2 | 9,8 | 4 | N.-W. Provinces and Oudh | 8,0 | 10,2 | —2,2 | 8,9 | 10,1 | —1,2 | 8,5 | 10,1 | —1,6 |
| | | | Punjab— | | | | | | | | | |
| 151,1 | 48,2 | 102,9 | Western Jumna Canal . | 137,0 | 51,0 | 86,0 | 118,9 | 46,4 | 72,5 | 117,1 | 49,1 | 68,0 |
| 169 8 | 72,4 | 97,4 | Bari Doab Canal . . | 191,8 | 67,5 | 124,3 | 230,9 | 67,9 | 163,0 | 231,4 | 67,7 | 163,7 |
| 201,6 | 54,9 | 146,7 | Sirhind Canal . . | 220,0 | 57,5 | 162,5 | 243,1 | 64,6 | 178,5 | 243,0 | 65 5 | 177,5 |
| 57,1 | 37,5 | 19,6 | Other Projects . . | 75,1 | 41,2 | 33,9 | 75,1 | 47,2 | 27,9 | 77,6 | 49 8 | 27,8 |
| 579,6 | 213,0 | 366,6 | TOTAL . | 623,9 | 217,2 | 406,7 | 668,0 | 226,1 | 441,9 | 669,1 | 232,1 | 437,0 |
| | | | Madras— | | | | | | | | | |
| 11,1 | 51,6 | —40,5 | Godavari Delta . . | 11,0 | 49,6 | —38,6 | 11,0 | 54,5 | —43,5 | 12,0 | 54,7 | —42,7 |
| 4,8 | 42,0 | —37,2 | Kistna Delta . . | 5,0 | 39,4 | —34,4 | 5,0 | 42,0 | —37,0 | 5,3 | 42,5 | —37,2 |
| 12 7 | 24,0 | —11,3 | Other Projects . . | 9,7 | 30,6 | — 20,9 | 11,0 | 26,6 | —15,6 | 14,1 | 26,5 | —12,4 |
| 28 6 | 117,6 | —89,0 | TOTAL . | 25,7 | 119,6 | —93,9 | 27,0 | 123,1 | —96,1 | 31,4 | 123,7 | —92,3 |
| 44,4 | 43,6 | 8 | Bombay . . . . | 47,6 | 43,0 | 4,6 | 50,0 | 44,5 | 5,5 | 52,1 | 44,7 | 7,4 |
| 662,8 | 384,0 | 278,8 | TOTAL IMPERIAL . | 705,2 | 390,0 | 315,2 | 753,9 | 403,8 | 350,1 | 761,1 | 410,6 | 350,5 |
| | | | PROVINCIAL. | | | | | | | | | |
| | | | Bengal— | | | | | | | | | |
| 91,0 | 65,2 | 25,8 | Sone Canals . . . | 83,5 | 68,4 | 15,1 | 89,5 | 69,0 | 20,5 | 105,6 | 70,1 | 35,5 |
| 69,2 | 70,2 | —1,0 | Other Canals . . | 63,3 | 68,9 | —5,6 | 75,5 | 71,0 | 4,5 | 83,2 | 69,4 | 13,8 |
| 160,2 | 135,4 | 24,8 | TOTAL . | 146,8 | 137,3 | 9,5 | 165,0 | 140,0 | 25,0 | 188,8 | 139,5 | 49,3 |
| | | | N.-W. Provinces and Oudh— | | | | | | | | | |
| 261,7 | 104,9 | 156,8 | Ganges Canal . . | 213,0 | 98,3 | 114,7 | 250,2 | 106,0 | 144,2 | 248,1 | 105,9 | 142,2 |
| 178,6 | 84,8 | 93,8 | Lower Ganges Canal . | 133,0 | 90,4 | 42,6 | 183,7 | 85,6 | 98,1 | 180,9 | 83,2 | 97,7 |
| 60,1 | 23,9 | 36,2 | Agra Canal . . . | 53,2 | 23,8 | 29,4 | 55,2 | 24,4 | 30,8 | 54,3 | 24,6 | 29,7 |
| 81,3 | 28,4 | 52,9 | Eastern Jumna Canal . | 72,0 | 31,2 | 40,8 | 79,2 | 30,8 | 48,4 | 77,5 | 30,2 | 47,3 |
| 581,7 | 242,0 | 339,7 | TOTAL . | 471,2 | 243,7 | 227,5 | 568,3 | 246,8 | 321,5 | 560,8 | 243,9 | 316,9 |
| 741,9 | 377,4 | 364,5 | TOTAL PROVINCIAL . | 618,0 | 381,0 | 237,0 | 733,3 | 386,8 | 346,5 | 749,6 | 383,4 | 366,2 |
| 1,404,7 | 761,4 | 643,3 | GRAND TOTAL . | 1,323,2 | 771,0 | 552,2 | 1,487,2 | 790,6 | 696,6 | 1,510,7 | 794,0 | 716,7 |

BENGAL SECRETARIAT LIBRARY

## Section J.—IRRIGATION—RECEIPTS—*continued.*

### Direct Receipts—Imperial Works.

294. The *gross revenue* in 1892-93 was better than that of the previous year by 98,3 and the Budget Estimate by 55,9. The increase occurred chiefly in the Punjab, and was due to an extension of irrigation from the Bari Doab, Sirhind, Chenab, and Swat river canals. There was on the other hand a falling off of the revenue from the Western Jumna Canal, owing to the failure of the supply from the river Jumna during the first three months of the *kharif* season of 1892. There was also an increase in Madras and Bombay due in the former case to larger collections of water-rates from the Karnul Canal, and in the latter case to extension of irrigation from the Nira Canal, increased demand for water from the Mutha Canal for consumption in the city and cantonment of Poona, and the better supply of water available for cultivation on the Begari Canal.

### Direct Receipts—Provincial Works.

295. The *gross revenue* in 1892-93 exceeded that of the previous year by 7,7. It is the net result of an increase of 28,6 in Bengal, and of a decrease of 20,9 in the North-Western Provinces and Oudh. The increase in Bengal was mainly due to the collection of arrears and to a smaller extent to the more prompt recovery of the assessments falling due during the year. The decrease in the North-Western Provinces and Oudh is attributed to the seasons not having been so favourable for irrigation as in the previous year.

296. Of the increase of 131,6 over the Budget Estimate 42,0 was contributed by Bengal, and 89,6 by the North-Western Provinces and Oudh. The increase in Bengal was due to the causes explained above. In the North-Western Provinces and Oudh the increase was due to a larger area having been irrigated than was anticipated in the Budget which appears to have been pitched very low especially in the case of the Ganges and Lower Ganges Canals. The increase over the Revised Estimate is mainly due to arrear collections in Bengal.

## XXIX.—Major Works—Indirect Receipts.

### Portion of Land Revenue due to Irrigation.

| 1891-92. Accounts. | | 1892-93. Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 114,6 | N.-W. Provinces and Oudh | 113,1 | 117,5 | 117,5 |
| 25,1 | Punjab | ... | 6,0 | 13,7 |
| 471,9 | Madras | 500,3 | 510,7 | 506,8 |
| 61,6 | Bombay | 91,0 | 91,4 | 84,3 |
| 673,2 | TOTAL | 704,4 | 725,6 | 722,3 |

297. The increase in the actuals of 1892-93 over those of the previous year was chiefly due to a falling off of the revenue in 1891-92, owing to large remissions granted on the Penner and Sangam Anicut systems on account of an unfavourable season and to an insufficient supply of water in the canals in Sind. The increase over the Budget Estimate was chiefly due in the Punjab to the introduction of a canal assessment rate on the re-settlement of the Tarntaran Tehsil of the Amritsar District on account of the Bari Doab Canal and in the North-Western Pr
Oudh to the re-settlement of the Muzaffarnagar District.

## XXX.—Minor Works and Navigation.

| 1891-92. Accounts. | | | Budget. | | 1892-93. Revised. | | Accounts. | |
|---|---|---|---|---|---|---|---|---|
| A | B | | A | B | A | B | A | B |
| 2,5 | ... | India | 4,0 | ... | 5,4 | ... | 4,6 | ... |
| ... | 4,2 | Upper Burma | ... | 4,3 | ... | 6,2 | ... | 5,6 |
| ... | 3,6 | Lower Burma | ... | 5,0 | ... | 5,0 | ... | 5,3 |
| ... | 94,8 | Bengal | ... | 95,9 | ... | 91,6 | ... | 89,3 |
| ... | 17,6 | N.-W. P. and Oudh | ... | 16,0 | ... | 19,0 | ... | 18,7 |
| 23,8 | 9,8 | Punjab | 19,4 | 9,1 | 20,9 | 8,0 | 19,7 | 7,1 |
| ... | 16,1 | Madras | ... | 15,0 | ... | 15,5 | ... | 16,0 |
| 20,0 | 1,7 | Bombay | 19,1 | 1,3 | 17,8 | 2,1 | 17,9 | 1,7 |
| 46,3 | 147,8 | TOTAL | 42,5 | 146,6 | 44,1 | 147,4 | 42,2 | 143,7 |
| 194,1 | | | 189,1 | | 191,5 | | 185,9 | |

A. Imperial. B. Provincial and Local.

298. The variations under this head are comparatively small, and are the net result of a number of small increases and decreases.

## Section J.—IRRIGATION—EXPENDITURE.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 2,945,0 | EXPENDITURE . . . . . | 2,919,5 | 2,982,3 | 2,940,5 |

299. The expenditure in 1892-93 on the whole agrees closely with that of 1891-92, a falling off in the expenditure on Minor Works having been met by increases in the working expenses of Major Works and in the charges for Interest on Debt. The increase of 21,0 over the Budget Estimate was due to larger expenditure having become necessary for the maintenance and repairs of the Sirhind and Chenab Canals owing to extension of irrigation. In the Revised Estimate the requirements of several of the works classed as "Minor Works and Navigation" in Bengal, Upper Burma and Bombay were over-estimated.

### 42.—Major Works—Working Expenses.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 384,0 | Imperial Works . . . . . | 390,0 | 403,8 | 410,6 |
| 377,4 | Provincial Works . . . . . | 381,0 | 386,8 | 383,4 |
| 761,4 | TOTAL . | 771,0 | 790,6 | 794,0 |

300. The particulars of these charges are given in the table on page 100.

#### Imperial Works.

301. The increase over the actuals of the previous year and the Budget Estimate occurred chiefly in the Punjab and to a smaller extent in Madras. In the Punjab the increase was due to a larger expenditure on maintenance and repairs on the Sirhind and Chenab Canals owing to the extension of irrigation. The increase in Madras was due partly to a payment of 3,7 to the Telegraph Department on account of the telegraph line along the Karnul Canal, which had been dismantled as it was no longer required for the use of the canal, and partly to an increase in the establishment charges owing to an increase of revenue. The increase of 6,8 over the Revised Estimate was due to heavy charges for maintenance of the Western Jumna Canal and to the share of establishment charged to the Revenue account of the Chenab Canal being larger than was anticipated.

#### Provincial Works.

302. The actuals exceeded those of the previous year and the Budget Estimate by 6,0 and 2,4 respectively. The increase occurred chiefly in Bengal, and was due partly to larger collection charges, consequent upon an increase of revenue, and partly to increased cost of maintenance and repairs on the Orissa and Sone Canals. The saving of ,4 on the Revised Estimate occurred in the North-Western Provinces and Oudh and was due chiefly to the transfer of xpenditure on the river training works in the Narora Division of the Lower Ganges Canal from the Revenue to the apital account.

### 42.—Major Works—Interest on Debt.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| | *Imperial.* | | | |
| 589,6 | India . . . . . | 605,2 | 606,3 | 606,0 |
| | *Provincial.* | | | |
| 240,3 | Bengal . . . . . | 242,8 | 242,6 | 242,3 |
| 279,8 | N.-W. P. and Oudh . . . . . | 290,9 | 290,0 | 290,1 |
| 1,109,7 | TOTAL . | 1,138,9 | 1,138,9 | 1,138,4 |

303. The following statement shows how the interest charged during the year was calculated:—

| | | | |
|---|---|---|---|
| | CAPITAL EXPENDITURE. | | |
| Capital expenditure at end of 1891-92 . . . . . | | ... | 28,158,4 |
| ,, ,, during 1892-93:— | | | |
| 35 | Protective works . . . . . | 60,8 | |
| 43 | Minor works and Navigation . . . . . | 10,5 | |
| 49 | Capital expenditure not charged to Revenue . . . . . | 531,1 | |
| | | | 602,4 |
| | | | 28,760,8 |
| | INTEREST. | | |
| Interest on capital outlay at beginning of the year . . . . . | | | 1,126,3 |
| Half interest on capital spent during the year . . . . . | | | 12,1 |
| | | | 1,138,4 |

304. The increase during 1892-93 was the result of additional capital outlay on Major Irrigation Works.

## Section J.—IRRIGATION—EXPENDITURE—*continued.*

## 43.—Minor Works and Navigation.

| 1891-92. Accounts. A | 1891-92. Accounts. B | | Budget. A | Budget. B | 1892-93. Revised. A | 1892-93. Revised. B | Accounts. A | Accounts. B |
|---|---|---|---|---|---|---|---|---|
| 36,8 | ... | India | 53,9 | ... | 47,0 | ... | 47,8 | ... |
| 100,9 | 4,3 | Upper Burma | 50,0 | 4,3 | 119,5 | 6,0 | 112,3 | 5,8 |
| ... | 94,5 | Lower Burma | ... | 85,3 | ... | 74,6 | ... | 73,6 |
| ... | 158,8 | Bengal | ... | 165,5 | ... | 156,3 | ... | 141,2 |
| 4 | 28,3 | N.-W.-P. and Oudh | ... | 40,9 | ... | 30,0 | ... | 30,7 |
| 59,4 | 22,8 | Punjab | 68,0 | 21,3 | 67,5 | 31,4 | 63,5 | 29,5 |
| ... | 402,3 | Madras | ... | 318,1 | ... | 338,1 | ... | 335,1 |
| 161,5 | 3,8 | Bombay | 190,8 | 10,5 | 179,3 | 2,0 | 167,1 | 1,0 |
| 359,0 | 714,8 | TOTAL INDIA | 362,7 | 645,9 | 413,3 | 638,4 | 390,2 | 616,9 |
| 1 | ... | ENGLAND | 7 | ... | 7 | ... | 6 | ... |
| ... | ... | EXCHANGE | 3 | ... | 4 | ... | 4 | ... |
| 359,1 | 714,8 | GRAND TOTAL | 363,7 | 645,9 | 414,4 | 638,4 | 391,2 | 616,9 |
| 1,073,9 | | | 1,009,6 | | 1,052,8 | | 1,008,1 | |

A. Imperial. B. Provincial and Local.

## Imperial Works.

305. The rise in the expenditure during 1892-93, as compared with that of 1891-92 and the Budget Estimate, was due chiefly to the construction of more famine relief works in Rajputana and Upper Burma, for which grants amounting to 68,8 were transferred to this head from "45—Civil Works" Imperial (*see* paragraph 315). The saving on the Budget and Revised Estimates in Bombay was due partly to the estimates having been pitched too high, and partly to failure on the part of contractors, delay in acquiring land and scarcity of labour. The lapse in Upper Burma, as compared with the Revised Estimate, was due to short outlay in restoring and repairing the various scattered tanks, canals, and sluices in the province.

## Provincial and Local Works.

306. The decrease in the expenditure during 1892-93 occurred chiefly in Lower Burma, Bengal, and Madras. The decrease in Lower Burma was due to the large expenditure incurred in 1891-92 on the construction of a lock at Wimpadaw in connection with the Kyaikto-Sittang Canal, and on the raising, strengthening, and retiring of several miles of the Irrawaddy embankments threatened by river encroachment. The short outlay in Bengal was due to the approaching completion of the Hidgellee Tidal Canal. In Madras the decrease is attributed to the grant made available for expenditure in 1892-93 not being so large as in the previous year. The Actuals differed materially from the Budget in almost every case. The saving in Lower Burma was due to transfers from this head to "45—Civil Works" (*see* paragraph 317). In Bengal the expenditure on the Hidgellee Tidal, Orissa Coast, Calcutta and Eastern Canals was over-estimated. In the North-Western Provinces and Oudh, the Kicha Weir was held in abeyance; while in the Punjab additional funds were provided for the Michni Nowshera Canal. In Madras excess expenditure was due to construction of famine relief works; and in Bombay a saving occurred owing to the claims for compensation for land taken up for the Gokak Storage Works not having been settled and paid by the end of the year.

## Section K.—BUILDINGS AND ROADS—RECEIPTS.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 627,1 | RECEIPTS . . . . . | 606,4 | 639,1 | 653,2 |

307. The receipts in 1892-93 were better than those of the previous year by 26,1 and than the Budget and Revised Estimates by 46,8 and 14,1 respectively, owing mainly to exceptional receipts on account of the sale of the bridge-of-boats over the rivers Gogra and Chowka at Byramghat in the North-Western Provinces and Oudh, and to larger receipts on account of contributions from Municipalities and private parties in Bengal and Bombay.

## XXXI.—Military Works.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 44,3 | India . . . . . | 36,6 | 36,6 | 39,0 |
| 2,0 | Upper Burma . . . . . | 2,2 | 2,7 | 2,8 |
| 1 | Lower Burma . . . . . | 1 | 1 | 2 |
| 3 | Assam . . . . . | 3 | 4 | 5 |
| 1 | N.-W. P. and Oudh . . . . . | 1 | 1 | ... |
| 7 | Punjab . . . . . | 6 | 4 | 4 |
| 2 | Madras . . . . . | 2 | 2 | 2 |
| 2,1 | Bombay . . . . . | 2,0 | 2,0 | 2,2 |
| 49,8 | TOTAL | 42,1 | 42,5 | 45,3 |

308. The decrease, as compared with the actuals of the previous year, was due to a special credit of 6,1 in 1891-92 under India, on account of the sale of certain Military buildings at Khanpur to the North-Western Railway. The increase over the Budget and Revised Estimates was the result of revision of rents and the sale of certain buildings in Bangalore.

## XXXII.—Civil Works.

| 1891-92. Accounts. | | | Budget. | | 1892-93. Revised. | | Accounts. | |
|---|---|---|---|---|---|---|---|---|
| A Deptl. | B Civil. | | A Deptl. | B Civil. | A Deptl. | B Civil. | A Deptl. | B Civil. |
| | | IMPERIAL. | | | | | | |
| 4,6 | ... | India . . . . | 3,9 | ... | 5,0 | ... | 5,5 | 8 |
| 2,3 | ... | Upper Burma . . . | 2,0 | ... | 2,5 | ... | 2,2 | .... |
| 6 | ... | Lower Burma . . . . | 6 | ... | 6 | ... | 6 | ... |
| 4,3 | ... | Punjab . . . . | 4,0 | ... | 4,0 | ... | 2,9 | ... |
| 11,8 | ... | TOTAL . | 10,5 | ... | 12,1 | ... | 11,2 | 8 |

| 1891-92. Accounts. | | | Budget. | | 1892-93. Revised. | | Accounts. | |
|---|---|---|---|---|---|---|---|---|
| A Deptl. | B Civil. | | A Deptl. | B Civil. | A Deptl. | B Civil. | A Deptl. | B Civil. |
| | | PROVINCIAL. | | | | | | |
| 5,2 | 1,4 | Central Provinces . . . | 4,2 | 1,2 | 4,2 | 1,3 | 4,6 | 1,3 |
| 7,1 | 1 | Lower Burma . . . | 6,5 | 1 | 9,5 | 1 | 8,9 | 1 |
| 4,4 | 2,2 | Assam . . . . | 2,3 | 2,4 | 2,3 | 2,4 | 2,9 | 2,4 |
| 16,1 | 24,4 | Bengal . . . . | 23,0 | 22,6 | 21,0 | 22,6 | 16,3 | 23,0 |
| 16,1 | 64,3 | N.-W. P. and Oudh . | 13,0 | 63,0 | 30,9 | 58,3 | 37,4 | 57,3 |
| 5,8 | 32,8 | Punjab . . . . | 4,8 | 32,1 | 5,1 | 30,6 | 6,0 | 31,4 |
| 14,4 | 1,9 | Madras . . . . | 11,8 | 2,2 | 12,6 | 2,2 | 11,6 | 1,9 |
| 74,8 | 3 | Bombay . . . . | 76,7 | 3 | 78,5 | 3 | 80,0 | 3 |
| 143,9 | 127,4 | TOTAL . | 142,3 | 123,9 | 164,1 | 117,8 | 167,7 | 117,7 |

## Section K.—BUILDINGS AND ROADS—RECEIPTS—*continued.*

### XXXII—Civil Works—*continued.*

| 1891-92. Accounts. A Deptl: | 1891-92. Accounts. B Civil. | | Budget. A Deptl. | Budget. B Civil. | 1892-93. Revised. A Deptl. | 1892-93. Revised. B Civil. | Accounts. A Deptl. | Accounts. B Civil. |
|---|---|---|---|---|---|---|---|---|
| | | INCORPORATED LOCAL. | | | | | | |
| ... | 2,8 | India . . . . | ... | 2,3 | ... | 2,3 | ... | 2,1 |
| ... | 8,3 | Central Provinces . . | ... | 7,6 | ... | 8,0 | ... | 7,9 |
| ... | 4,9 | Upper Burma . . . | ... | 5,4 | ... | 5,4 | ... | 5,8 |
| ... | 7,2 | Lower Burma . . . | ... | 6,7 | ... | 8,0 | ... | 8,4 |
| 2 | 10,3 | Assam . . . . | 1 | 9,5 | 1 | 10,3 | 1 | 10,3 |
| ... | 41,4 | Bengal . . . . | ... | 39,0 | ... | 43,0 | ... | 43,7 |
| 1,0 | 5,5 | N.-W. P. and Oudh . . | 1,0 | 6,2 | 1,1 | 5,5 | 1,4 | 5,9 |
| 2 | 22,6 | Punjab . . . . | 1 | 22,7 | 1 | 22,2 | 1 | 24,9 |
| 5 | 99,3 | Madras . . . . | 4 | 95,0 | 2 | 94,0 | 6 | 93,9 |
| ... | 51,0 | Bombay . . . . | ... | 50,0 | ... | 58,6 | ... | 61,0 |
| 1,9 | 253,3 | TOTAL . | 1,6 | 244,4 | 1,5 | 257,3 | 2,2 | 263,9 |
| 538,3 | | TOTAL INDIA . | 522,7 | | 552,8 | | 563,5 | |
| | | ENGLAND— | | | | | | |
| 27,2 | | Royal Indian Civil Engineering College, Cooper's Hill—Fees from Students, etc. . . . . | 27,7 | | 27,4 | | 27,7 | |
| 11,8 | | EXCHANGE . . . | 13,9 | | 16,4 | | 16,7 | |
| 577,3 | | GRAND TOTAL . | 564,3 | | 596,6 | | 607,9 | |

A.—Public Works in charge of Departmental Officers. B.—Public Works in charge of Civil Officers.

309. The figures under Imperial do not call for any special remarks.

310. Under Provincial the increase in the receipts by departmental officers, as compared with the actuals of the previous year and the Budget Estimate, occurred chiefly in the North-Western Provinces and Oudh, and was due to the sale of boats, tools, etc., appertaining to the ferries over the rivers Gogra and Chowka at Byramghat to the Bengal and North-Western Railway Company, to a further improvement in the profits of the Rurki Workshops, and to larger ferry receipts due partly to the transfer of certain ferries in Gorakhpur from the Civil to the Public Works Department. The Budget Estimate in Bengal was pitched too high and the actuals fell short of it by 6,7, though they corresponded almost exactly with those of the previous year. The receipts by Civil Officers fell short of the actuals of the previous year, and the Budget Estimate by 9,7 and 6,2, respecti vely. The decrease was principally due to a falling off in the receipts from ferry tolls and to the transfer from Civil to Public Works Department just mentioned.

311. The increase in the receipts by Civil Officers under Local occurred chiefly in Bengal, Punjab, and Bom bay. The increase in Bengal and Bombay was mainly due to large contributions received from Municipalities and private parties in aid of Public Works. In the Punjab the increase occurred chiefly in the receipts from the sale of road-side trees. The decrease in Madras, as compared with the actuals of the previous year, was due to the revision of certain taxes in the South Arcot District.

## Section K.—BUILDINGS AND ROADS—EXPENDITURE.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 6,208,8 | EXPENDITURE . . . | 5,920,1 | 5,927,4 | 5,846,5 |

312. The decrease of 362,3, as compared with 1891-92, was due to smaller grants having been assigned for expenditure in 1892-93 from Provincial funds; and to large expenditure incurred in 1891-92 from Imperial funds on famine relief works in Upper Burma, special repairs to buildings at Quetta damaged by abnormal winter rains, the Quetta water-works, and the Morgha-Gomal road. The lapse on the Budget and Revised Estimates occurred entirely under "45—Civil Works," the expenditure under which, as a whole, is generally over-estimated.

### 44.—Military Works.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 990,0 | India . . . . . | 935,0 | 911,4 | 916,2 |
| 3 | Central Provinces . . . . . | 3 | 4 | 4 |
| 125,0 | Upper Burma . . . . . | 114,0 | 128,0 | 135,3 |
| 22,3 | Lower Burma . . . . . | 15,0 | 15,0 | 14,4 |
| 10,0 | Assam . . . . . | 8,0 | 10,8 | 9,6 |
| 4,4 | Bengal . . . . . | 4,3 | 4,7 | 4,8 |
| 6 | North-Western Provinces and Oudh . . . | 1,1 | 1,9 | 1,5 |
| 17,9 | Punjab . . . . . | 20,0 | 21,4 | 21,1 |
| 7,9 | Madras . . . . . | 9,0 | 10,8 | 9,6 |
| 21,3 | Bombay . . . . . | 19,5 | 20,5 | 18,8 |
| 1,199,7 | TOTAL INDIA . | 1,126,2 | 1,124,9 | 1,131,7 |
| 10,4 | ENGLAND (Stores) . . . . . | 38,4 | 40,8 | 40,6 |
| 4,5 | EXCHANGE . . . . . | 19,2 | 24,5 | 24,5 |
| 1,214,6 | GRAND TOTAL . | 1,183,8 | 1,190,2 | 1,196,8 |

313. The ordinary grant for Military Works consists excluding exchange of 150,0 for Upper Burma and 1,000,0 for the rest of India, the latter being a contract grant, savings from which may be added to the grant for the following year. The modifications of the ordinary grant made in the Budget Estimate of 1892-93 were the addition of 30,0 for improvement of water-supply in Cantonments reduced by 15,4 in repayment of special grants made in 1891-92 on condition that the ordinary grant should be proportionately reduced in the following year. The total grant, including 19,2 for exchange, was thus 1,183,8 (1,000,0 + 150,0 + 30,0 — 15,4 + 19,2). Of the grant of 150,0 for Upper Burma, 36,0 was placed at the disposal of the Director-General of Military Works and the actual grant shown under Upper Burma was thus 114,0.

The following additions and deductions were made during the year:—

| | | |
|---|---|---|
| Grant for accommodation of troops on Chin Hills (Upper Burma) . . . . | | 24,0 |
| Transfer from "45—Civil Works, Imperial," for water-supply scheme at Chaman . . | | 1,0 |
| Transfer from Army Estimates for Cantonment General Hospitals . . . . | | 6,3 |
| Provincial Contribution (Punjab) towards cost of drainage and water-supply for Kohat . . | | 5 |
| | | 31,8 |
| *Less*— | | |
| Withdrawal for buildings made over to District Board . . . . | 4 | |
| Surrendered in recoupment of excess expenditure in 1891-92 . . . | 6,3 | |
| Lapses on grants transferred to 1893-94 . . . . . | 14,0 | |
| | | 20,7 |
| NET ADDITION TO GRANT | | 11,1 |

The total grant available for expenditure in 1892-93 (excluding exchange) was thus 1,175,7 of which 174,0 was for Upper Burma and 1,001,7 for the rest of India. The actual expenditure amounted to 168,2 for Upper Burma, and 1,004,1 for the rest of India, the excess under which, therefore, amounts to 2,4 which has been deducted from the Revised Grant for 1893-94.

314. The total expenditure in 1892-93 was less by 17,8 than that of the previous year, in which a special grant of 61,6 was sanctioned for works designed to facilitate mobilization in time of war. There were also other special grants amounting (net) to 15,4, which were made on condition that the grant for the ensuing year would be reduced by a like amount, which condition was fulfilled as shown above. On the other hand the special grant in Upper Burma for accommodation for troops on the Chin Hills exceeded the similar grant in 1891-92 by 11,5, which accounts for the increased expenditure in Upper Burma in the latter year. In the Revised Estimate the expenditure of the year in Upper Burma was under-estimated.

## Section K.—BUILDINGS AND ROADS—EXPENDITURE—*continued.*

## 45.—Civil Works.

| | | India. | Central Provinces | Burma | | Assam | Bengal | N.-W P. and Oudh | Punjab | Madras | Bombay. | Total. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Upper. | Lower | | | | | | | |
| **Imperial.** | | | | | | | | | | | | |
| Departmental | Accounts. 1891-92 | 209,1 | 4,2 | 330,1 | 6,3 | 32,3 | 71,8 | 14,9 | 30,7 | 3,9 | 28,6 | 731,9 |
| | Budget. 1892-93 | 220,5 | 1,2 | 300,0 | 3,5 | 54,4 | 34,1 | 12,5 | 25,3 | 3,1 | 37,4 | 692,0 |
| | Revised. 1892-93 | 174,9 | 2,4 | 260,1 | 2,8 | 84,1 | 33,2 | 14,2 | 34,8 | 3,8 | 32,4 | 642,7 |
| | Accounts. 1892-93 | 174,6 | 2,1 | 260,9 | 2,8 | 77,5 | 27,4 | 13,7 | 32,1 | 3,7 | 25,5 | 620,3 |
| Civil Officers | Accounts. 1891-92 | 7,3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 7,3 |
| | Budget. 1892-93 | 20,0 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 20,0 |
| | Revised. 1892-93 | 23,2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 23,2 |
| | Accounts. 1892-93 | 14,8 | ... | ... | ... | ... | ... | ... | ... | ... | ... | 14,8 |
| Total Imperial | Accounts. 1891-92 | 216,4 | 4,2 | 330,1 | 6,3 | 32,3 | 71,8 | 14,9 | 30,7 | 3,9 | 28,6 | 739,2 |
| | Budget. 1892-93 | 240,5 | 1,2 | 300,0 | 3,5 | 54,4 | 34,1 | 12,5 | 25,3 | 3,1 | 37,4 | 712,0 |
| | Revised. 1892-93 | 198,1 | 2,4 | 260,1 | 2,8 | 84,1 | 33,2 | 14,2 | 34,8 | 3,8 | 32,4 | 665,9 |
| | Accounts. 1892-93 | 189,4 | 2,1 | 260,9 | 2,8 | 77,5 | 27,4 | 13,7 | 32,1 | 3,7 | 25,5 | 635,1 |
| **Provincial.** | | | | | | | | | | | | |
| Departmental | Accounts. 1891-92 | ... | 199,2 | ... | 234,0 | 105,0 | 388,0 | 406,0 | 325,4 | 271,7 | 396,0 | 2,325,3 |
| | Budget. 1892-93 | ... | 180,0 | ... | 270,0 | 137,2 | 297,1 | 315,0 | 310,0 | 230,0 | 321,4 | 2,060,7 |
| | Revised. 1892-93 | ... | 177,6 | ... | 285,5 | 137,6 | 276,5 | 316,0 | 304,2 | 231,7 | 344,2 | 2,073,3 |
| | Accounts. 1892-93 | ... | 174,6 | ... | 272,9 | 130,1 | 272,4 | 323,4 | 307,2 | 215,3 | 348,0 | 2,043,9 |
| Civil Officers | Accounts. 1891-92 | ... | ... | ... | 37,9 | 2,5 | 14,5 | 32,7 | 3,8 | 42,2 | 2,2 | 135,8 |
| | Budget. 1892-93 | ... | 1 | .. | 24,2 | 1,8 | 17,9 | 26,6 | 3,1 | 63,0 | 1,1 | 137,8 |
| | Revised. 1892-93 | ... | 1 | ... | 24,2 | 3,0 | 17,0 | 29,0 | 3,1 | 37,8 | 4,0 | 118,2 |
| | Accounts. 1892-93 | ... | 3 | ... | 23,6 | 2,1 | 18,1 | 28,9 | 3,3 | 38,5 | 3,7 | 118,5 |
| Total Provincial | Accounts 1891-92 | ... | 199,2 | ... | 271,9 | 107,5 | 402,5 | 438,7 | 329,2 | 313,9 | 398,2 | 2,461,1 |
| | Budget 1892-93 | ... | 180,1 | ... | 294,2 | 139,0 | 315,0 | 341,6 | 313,1 | 293,0 | 322,5 | 2,198,5 |
| | Revised. 1892-93 | ... | 177,7 | ... | 309,7 | 140,6 | 293,5 | 345,0 | 307,3 | 269,5 | 348,2 | 2,191,5 |
| | Accounts. 1892-93 | ... | 174,9 | ... | 296,5 | 132,2 | 290,5 | 352,3 | 310,5 | 253,8 | 351,7 | 2,162,4 |
| **Local.** | | | | | | | | | | | | |
| Departmental | Accounts. 1891-92 | 3,8 | 15,3 | 2,4 | 28,8 | 51,9 | ... | 201,6 | 103,3 | 15,1 | 120,0 | 542,2 |
| | Budget. 1892-93 | 4,6 | 18,5 | 3,3 | 41,7 | 70,5 | ... | 175,6 | 103,4 | 2,9 | 109,2 | 529,7 |
| | Revised. 1892-93 | 4,4 | 14,0 | 5,4 | 38,2 | 65,1 | ... | 183,5 | 106,0 | 17,8 | 143,6 | 578,0 |
| | Accounts. 1892-93 | 4,2 | 12,9 | 5,1 | 39,7 | 61,3 | ... | 184,8 | 100,6 | 19,3 | 128,2 | 556,1 |
| Civil Officers | Accounts. 1891-92 | 1,1 | 18,2 | 11,9 | 7,2 | ... | 426,6 | 62,5 | 11,8 | 435,9 | 134,4 | 1,109,6 |
| | Budget. 1892-93 | 1,1 | 26,3 | 16,9 | 17,8 | 1 | 447,5 | 62,3 | 11,4 | 426,2 | 156,5 | 1,166,1 |
| | Revised. 1892-93 | 1,1 | 20,0 | 16,6 | 14,2 | 1 | 431,0 | 59,5 | 12,2 | 464,5 | 143,9 | 1,163,1 |
| | Accounts. 1892-93 | 5 | 19,1 | 14,4 | 10,6 | ... | 454,9 | 57,5 | 12,1 | 444,0 | 145,4 | 1,158,5 |
| Total Local | Accounts. 1891-92 | 4,9 | 33,5 | 14,3 | 36,0 | 51,9 | 426,6 | 264,1 | 115,1 | 451,0 | 254,4 | 1,651,8 |
| | Budget. 1892-93 | 5,7 | 44,8 | 20,2 | 59,5 | 70,6 | 447,5 | 237,9 | 114,8 | 429,1 | 265,7 | 1,695,8 |
| | Revised. 1892-93 | 5,5 | 34,0 | 22,0 | 52,4 | 65,2 | 431,0 | 243,0 | 118,2 | 482,3 | 287,5 | 1,741,1 |
| | Accounts. 1892-93 | 4,7 | 32,0 | 19,5 | 50,3 | 61,3 | 454,9 | 242,3 | 112,7 | 463,3 | 273,6 | 1,714,6 |
| **Grand Total** | Accounts. 1891-92 | 221,3 | 236,9 | 344,4 | 314,2 | 191,7 | 900,9 | 717,7 | 475,0 | 768,8 | 681,2 | 4 852,1 |
| | Budget. 1892-93 | 246,2 | 226,1 | 320,2 | 357,2 | 264,0 | 796 6 | 592,0 | 453,2 | 725,2 | 625,6 | 4,606,3 |
| | Revised. 1892-93 | 203,6 | 214,1 | 282,1 | 364,9 | 289,9 | 757,7 | 602,2 | 460,3 | 755,6 | 668,1 | 4,598,5 |
| | Accounts. 1892-93 | 194,1 | 209,0 | 280,4 | 349,6 | 271,0 | 772,8 | 608,3 | 455,3 | 720,8 | 650,8 | 4,512,1 |

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts |
|---|---|---|---|---|
| 4,852,1 | Total India | 4,606,3 | 4,598,5 | 4,512,1 |
| | England— | | | |
| 48,6 | Furlough Pay and Allowances of Officers in P. W. Department | 54,0 | 50,0 | 49,2 |
| 28,0 | Royal Indian Civil Engineering College, Cooper's Hill | 25,6 | 27,6 | 28,2 |
| 5,7 | Sundry Items | 6,5 | 6,3 | 6,1 |
| 16,8 | Stores for India | 6 | 2,8 | 2,4 |
| 99,1 | | 86,7 | 86,7 | 85,9 |
| 43,0 | Exchange | 43,3 | 52,0 | 51,7 |
| 4,994,2 | Grand Total | 4,736,3 | 4,737,2 | 4,649,7 |

## Section K.—BUILDINGS AND ROADS—EXPENDITURE—*continued.*

### Imperial.

315. *Departmental Officers.*—The decrease of 111,6, as compared with the actuals of previous year, occurred chiefly in India, Upper Burma and Bengal. In India it was due to the approaching completion of the Protestant churches at Quetta and Multán, and to large expenditure in 1891-92 on the Quetta water-works and Morgha-Gomal road, and on special repairs to buildings at Quetta damaged by the abnormal winter rains. The decrease in Upper Burma was due to the outlay in 1891-92 having been very large owing to the construction of famine relief works, while in Bengal it was due to the completion of the Imperial Secretariat buildings. There was on the other hand an increase of 45,2 in Assam, due to the expenditure on the Nichuguard-Manipur road the expenditure on which also largely exceeded the estimate. The decrease, as compared with the Budget Estimate, was chiefly due to the transfer of grants amounting to 68,8 from this head to "43—Minor Works and Navigation" on account of famine relief works in Upper Burma and Rajputana, for the former of which a special additional grant of 35,0 was also made by the Government of India in the Department of Finance and Commerce, and to a grant of 10,0 for Mint mechanics' quarters in Bombay not having been required. The lapse of 22,4 from the Revised Estimate was principally due to the expenditure in Assam, Bengal, and Bombay having been over-estimated.

316. *Civil Officers.*—The increase of 7,5, compared with the actuals of the previous year, was due to the construction of the Consulate House at Meshed. The decrease, as compared with the Budget and Revised Estimates, was due to the grant of 7,7 provided for the construction of the Consulate House at Basra not having been utilized.

### Provincial.

317. *Departmental Officers.*—The decrease, as compared with the actuals of 1891-92, was due to smaller grants having been assigned for expenditure in 1892-93 by all Local Governments and Administrations except Burma and Assam. The increase in Lower Burma is attributed to the pushing on to completion of a number of important roads and buildings in the province. In Assam a large grant was provided from Provincial funds for more extensive operations in 1892-93. The decrease, as compared with the Budget Estimate, occurred chiefly in Bengal, and was due to the cost of repairs to certain buildings having been over-estimated and to a decrease of 7,4 in the suspense balances, for which no provision was made in the Budget Estimate. There was also a considerable saving in Madras partly owing to the credits from other funds, for works executed for them, which are brought to account by deduction from establishment charges, having exceeded the estimate, partly owing to lapses under Tools and Plants, English stores indented for not having been paid within the year, and partly to numerous other petty lapses. In Bombay the Budget grant was exceeded, the Local Government having made an additional grant of 27,5 in the course of the year for emergent works not foreseen when the Budget was framed. The short outlay, compared with the Revised Estimate, occurred mainly in Lower Burma and Madras, and was due to an over-estimate of the requirements. In the former province provision was made in the Revised for spending the additional grants transferred to this head from "43—Minor Works and Navigation" (*see* para. 306), but they were required to a very small extent only.

318. *Civil Officers.*—The decrease, as compared with the actuals of 1891-92 and the Budget Estimate, was mainly due to a reduction in the grants-in-aid from Provincial funds to Municipalities, town and cantonment funds in Lower Burma, and to smaller payments to Municipalities in Madras, on account of contributions towards the construction of drainage and water-supply works. The large saving on the Budget in Madras is also due to this last cause. Out of a provision of 53,0 in the Budget for these contributions only 26,4 was actually spent.

### Incorporated Local.

319. *Departmental Officers.*—The increase of 13,9 over the actuals of the previous year was chiefly due to a larger programme of works in Upper Burma, Lower Burma, Assam, Madras, and Bombay during 1892-93. The increase would have been larger had it not been for a decrease of 16,8 in the North-Western Provinces and Oudh. In the latter province a smaller grant was assigned for expenditure in 1892-93 owing to exceptional expenditure in 1891-92. The increase, as compared with the Budget Estimate, occurred mainly in the North-Western Provinces and Oudh, Madras, and Bombay. The increase in the North-Western Provinces and Oudh was chiefly due to increased expenditure on certain roads for which supplementary grants were sanctioned by the Local Government. In Madras the increase was chiefly due to additional expenditure on famine relief works, and that in Bombay to the construction of a number of works not foreseen when the Budget Estimate was framed. In the Revised Estimate the requirements in Assam, Punjab, and Bombay were over-estimated.

320. *Civil Officers.*—The outlay of the year exceeded that of 1891-92 by 48,9. The increase was due to larger expenditure against larger grants sanctioned by the several Local Governments and Administrations for Public Works. In Madras the expenditure largely exceeded the estimate, but there were savings in several Provinces, and on the whole there was a saving on the Budget Estimate of 7,6.

### England.

321. There was a saving in the Budget Estimate of the charges for furlough pay and allowances owing to a decrease in the number of officers drawing their allowances in England, partly counterbalanced by an increase consequent upon the new arrangements made for the issue of pay and allowances monthly instead of quarterly. The charges of the Royal Indian Engineering College were higher partly on account of expenditure incurred on works for protection against fire, and the demands for stores from this country were also higher than anticipated, though considerably below the figure for the previous year.

## Section L.—ARMY SERVICES.

| 1891-92. Accounts. | | 1892-93. Budget. | Revised. | Accounts. |
|---|---|---|---|---|
| 780,4 | RECEIPTS . . . | 739,0 | 793,3 | 864,3 |
| 22,280,6 | EXPENDITURE . . . | 21,898,5 | 23,557,9 | 23,419,1 |
| 21,500,2 | NET . | 21,159,5 | 22,764,6 | 22,554,8 |

322. The Indian and English portions of the above figures are as follows :—

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| | RECEIPTS. | | | |
| 719,4 | India . . . . . | 681,7 | 732,8 | 790,0 |
| 42,5 | England . . . . . | 38,2 | 37,8 | 46,4 |
| 18,5 | Exchange . . . . . | 19,1 | 22,7 | 27,9 |
| 780,4 | TOTAL | 739,0 | 793,3 | 864,3 |
| | EXPENDITURE. | | | |
| 15,741,1 | India . . . . . | 15,006,7 | 15,522,2 | 15,589,1 |
| 4,559,5 | England . . . . . | 4,594,5 | 5,022,3 | 4,888,8 |
| 1,980,0 | Exchange . . . . . | 2,297,3 | 3,013,4 | 2,941,2 |
| 22,280,6 | TOTAL | 21,898,5 | 23,557,9 | 23,419,1 |

323. The receipts in this country exceeded the Budget estimate and the actuals of 1891-92 by 108,3 and 70,6, respectively. The increase over the Budget Estimate was principally due to larger sales of Commissariat provisions, stores and malt liquor, extensive disposals of remounts and a credit taken for the value of 260 horses carried over to Egypt by the 7th Dragoon Guards, increase in sale proceeds of clothing necessaries and larger contributions towards Indian Military Service Family Pensions. The Revised Estimate did not make sufficient allowance for most of these items.

324. As regards the expenditure in India, the comparison of the actuals with the Budget estimate, and the actuals of the previous year is vitiated by the inclusion in the figures of the expenditure connected with Expeditions and other special items. The following statement shows the special items separately :—

| | 1891-92. Accounts. | | | Budget. | 1892-93. | Accounts. |
|---|---|---|---|---|---|---|
| | 529,2 | Extra charges for Upper Burma . . . | | 540,0 | | 502,6 |
| | | SPECIAL ITEMS :— | | | | |
| 821,2 | | Expeditions . . . | 1,2 | | 257,3 | |
| 196,8 | | Mobilization arrangements | ... | | | |
| 49,5 | | Augmentation of Transport | ... | | ... | |
| ... | | Transport arrangements in Kashmir . . . | ... | | 86,7 | |
| | 1,066,9 | | 1,2 | | | 344,0 |
| | 14,145,0 | Other Charges . . . | | 14,465,5 | | 14,742,5 |
| | 15,741,1 | TOTAL . | | 15,006,7 | | 15,589,1 |

325. The special items do not call for any remarks except that special additional grants were sanctioned for them during the year amounting in all to 351,0. The ordinary expenditure in India exceeded the Budget Estimate by 277,0. The increase occurred almost wholly under Commissariat, being due to a rise in rates for articles of food for men and animals and to increased transport charges for conveyance of troops and stores, counterbalanced by a saving of 14,2 in Establishments. The Revised Estimate fell short of the actual charges by 66,9. The difference was principally due to a further rise in prices of articles of food and

forage after the Revised Estimates were prepared. Compared with the actuals of 1891-92 there was an increase of 597,5, due chiefly to the rise in prices of food just mentioned and to a fall in the rate of exchange for converting the pay of British troops into Indian Currency.

326. The expenditure in England exceeded the estimate by 294,3, chiefly owing to a payment of 212,4 to the War Office on account of arrears of the Home Charges of British Forces serving in India and to the disbursement of the furlough allowances and pay and pensions of non-effective and retired officers of the Indian Service monthly instead of quarterly as before.

# Section L.—ARMY SERVICES—RECEIPTS.

## XXXIII.—Army.

| 1891-92. Accounts. | | 1892-93. Budget. | Revised. | Accounts. |
|---|---|---|---|---|
| | INDIA— | | | |
| | EFFECTIVE SERVICES— | | | |
| 16,5 | Regimental Pay, Allowances and Charges | 17,2 | 16,0 | 14,1 |
| 373,3 | Commissariat Establishments, Supplies and Services | 385,7 | 409,7 | 412,2 |
| 19,0 | Remount and Veterinary Establishments, Supplies and Services | 12,7 | 20,1 | 53,4 |
| 71,4 | Clothing Establishments, Supplies and Services | 67,1 | 66,5 | 78,5 |
| 2,3 | Barrack Establishments, Supplies and Services | 2,4 | 2,5 | 2,7 |
| 28,5 | Medical Establishments, Supplies and Services | 29,6 | 27,4 | 30,5 |
| 103,6 | Ordnance Establishments, Stores and Camp Equipage | 90,1 | 109,5 | 108,0 |
| 1,3 | Education | 1,3 | 1,3 | 1,3 |
| 5,4 | Sea Transport Charges | 7,5 | 5,6 | 4,8 |
| 32,4 | Miscellaneous Services | 13,8 | 14,5 | 18,4 |
| 653,7 | TOTAL EFFECTIVE SERVICES | 627,4 | 673,1 | 723,9 |
| | NON-EFFECTIVE SERVICES— | | | |
| 2 | Rewards for Military Services | 3 | 4,4 | 3,5 |
| 5 | Military Pensions to Europeans | 1 | 1 | ... |
| 4 | Military Pensions to Natives | 1 | 3 | 3 |
| 64,6 | Widows'-Pensions and Compassionate Allowances | 53,8 | 54,9 | 62,3 |
| 65,7 | TOTAL NON-EFFECTIVE SERVICES | 54,3 | 59,7 | 66,1 |
| 719,4 | TOTAL INDIA | 681,7 | 732,8 | 790,0 |
| | ENGLAND— | | | |
| 35,2 | Effective Services | 30,2 | 29,0 | 37,8 |
| 7,3 | Non-Effective Services | 8,0 | 8,8 | 8,6 |
| 42,5 | TOTAL ENGLAND | 38,2 | 37,8 | 46,4 |
| 18,5 | EXCHANGE | 19,1 | 22,7 | 27,9 |
| 780,4 | GRAND TOTAL | 739,0 | 793,3 | 864,3 |

327. The decrease in the receipts under *Regimental Pay, etc.*, was due to smaller receipts of Hutting money in Madras in consequence of revised arrangements for the accommodation of Native soldiers and also to recoveries of over-payments of previous years having been adjusted by deduction from charges instead of by credit as a receipt as formerly.

The details of the receipts under *Commissariat* are as follows :—

| 1891-92. Accounts. | | 1892-93. Budget. | Revised. | Accounts. |
|---|---|---|---|---|
| 234,4 | Sale of malt-liquor | 252,5 | 260,5 | 260,7 |
| 74,4 | Sale of provisions and stores | 63,2 | 78,2 | 82,9 |
| 15,1 | Sale of Rum | 16,7 | 15,5 | 16,5 |
| 12,0 | Khedda receipts | 14,5 | 14,5 | 9,9 |
| 5,6 | Sale of transport cattle | 5,4 | 5,4 | 4,6 |
| ... | Receipts in connection with grass cultivation | ... | ... | 4,3 |
| 31,8 | Other heads | 33,4 | 35,6 | 33,3 |
| 373,3 | TOTAL | 385,7 | 409,7 | 412,2 |

328. The principal increase (19,7) occurred under the second head, there having been larger sales of provisions, stores, and dairy produce, while malt liquor brought in 8,2 more, owing partly to larger sales and partly to English malt liquor having been supplied from stock to British troops at Aden before the system of supply under regimental arrangements was introduced. The receipts from Kheddas did not come up to the estimates owing to fewer elephants having been captured and sold, and the number of transport cattle condemned and sold was also smaller than anticipated. The realisations from grass farms were adjusted in the accounts as receipts instead of being deducted from the expenditure as before.

## Section L.—ARMY SERVICES—RECEIPTS—*continued.*

### XXXIII.—Army—*continued.*

329. The increase in *Remount* and *Veterinary* receipts resulted from the disposal of a large number of rejected remounts from depôts in Bengal, the transfer of a large number of animals to Native Cavalry regiments in Bengal on payment, more castings of regimental horses, increased sale of chargers to officers in Bengal and Madras, and a credit of 24,5 on account of the value of 260 horses taken to Egypt by the 7th Dragoon Guards.

330. The larger receipts under *Clothing* were due to extensive sales of necessaries and to the adjustment of the value of European stores supplied to the Military Police on the Eastern Frontier, Bengal, and to the Hong-Kong regiment. The supplies to the Hyderabad Contingent, however, fell off from 1,0 to 4.

331. The increased revenue under *Ordnance Stores* accrued chiefly from extensive sales of unserviceable stores in arsenals and factories, from a supply of stores to the British East Africa Company which was not provided for in the Budget, from larger supplies to the Hyderabad Contingent, and from larger issues of European stores and arms to the Police and other departments in Bengal and Madras. These increases were, however, to some extent counterbalanced by deductions from the receipts made in Bombay on account of large quantities of stores returned by other departments.

332. The receipts under *Sea Transport Charges* fell short of the Budget owing mainly to an overestimate in Bombay of the recoveries on account of table money.

Under *Miscellaneous Services* there were large receipts in connection with expeditions and field operations not foreseen when the Budget Estimate was framed. The recoveries on account of medals issued on payment were provided for in the Budget Estimate under this head, but the actuals were correctly compiled under *Rewards for Military Services*, which accounts for the increase under the latter head. The contributions towards *Widows Pensions, etc.*, were under-estimated, and some arrear contributions were also received from continuous service Royal Artillery and Royal Engineer Officers.

333. The receipts in England include 8,5 on account of the sale of the Indian Troopship *Jumna*. The realisations on account of subscriptions towards Indian Military Service Family Pensions were also higher owing to the disbursement monthly, instead of quarterly, of the Pay and Pensions from which these amounts are deducted.

# Section L.—ARMY SERVICES—EXPENDITURE.

## 46.—Army.

| 1891-92. Accounts. | | 1892-93. Budget. | 1892-93. Revised. | 1892-93. Accounts. |
|---|---|---|---|---|
| | INDIA— | | | |
| | EFFECTIVE CHARGES— | | | |
| 498,1 | Army and Garrison Staff | 517,9 | 506,4 | 504,2 |
| 191,9 | Administrative Staff | 195,7 | 193,2 | 192,0 |
| 7,081,5 | Regimental Pay, etc. | 7,324,0 | 7,285,6 | 7,327,1 |
| 3,681,0 | Commissariat | 3,279.0 | 3,540,5 | 3,664,1 |
| 295,8 | Remounts and Veterinary | 260,7 | 276,6 | 276,4 |
| 247,1 | Clothing | 236,1 | 263,6 | 249,7 |
| 240,1 | Barrack Establishment, etc. | 217,5 | 223,0 | 241,6 |
| 38,0 | Administration of Martial Law | 42,3 | 40,7 | 40,1 |
| 682,8 | Medical | 686,9 | 681,0 | 678,8 |
| 724,3 | Ordnance | 798,7 | 808,2 | 790,2 |
| 28,3 | Ecclesiastical | 28,3 | 28,3 | 28,1 |
| 44,2 | Education | 46,0 | 45,6 | 47,1 |
| 66,3 | Sea Transport Charges | 57,3 | 59,0 | 60,3 |
| 896,4 | Miscellaneous Services | 225,1 | 456,8 | 421,6 |
| 145,6 | Volunteer Corps | 166,6 | 164,5 | 160,6 |
| 14,861,4 | | 14,082,1 | 14,573,0 | 14,681,9 |
| —61,1 | Unadjusted Expenditure | ... | ... | —24,0 |
| 14,800,3 | TOTAL EFFECTIVE CHARGES (INDIA) | 14,082,1 | 14,573,0 | 14,657,9 |
| | NON-EFFECTIVE CHARGES— | | | |
| 13,7 | Rewards for Military Services | 11,6 | 13,3 | 15,4 |
| 113,7 | Military Pensions to Europeans | 135,7 | 130,4 | 111,5 |
| 722,4 | Ditto to Natives | 691,5 | 718,9 | 719,2 |
| 30,7 | Widows' Pensions and Compassionate Allowances | 26,4 | 25,9 | 25,2 |
| 60,3 | Superannuation Pensions and Gratuities | 59,4 | 60,7 | 59,9 |
| 940,8 | TOTAL NON-EFFECTIVE CHARGES (INDIA) | 924,6 | 949,2 | 931,2 |
| 15,741,1 | TOTAL INDIA | 15,006,7 | 15,522,2 | 15,589,1 |
| | ENGLAND— | | | |
| | EFFECTIVE CHARGES— | | | |
| 796,8 | Home Charges of British Forces serving in India | 860,0 | 1,070,5 | 1,068,7 |
| 221,3 | Furlough Allowances of Officers of the Indian Service | 215,0 | 257,0 | 256,7 |
| 254,9 | Indian Troop Service | 244,7 | 241,0 | 237,4 |
| 6,9 | Passage of Officers and Troops otherwise than in Troopship | 9,6 | 7,7 | 7,7 |
| 21,4 | Miscellaneous | 18,0 | 20,3 | 18,7 |
| 1,109,1 | Stores for India | 1,050,1 | 1,038,8 | 911,3 |
| 2,410,4 | TOTAL EFFECTIVE CHARGES (ENGLAND) | 2,397,4 | 2,635,3 | 2,500,5 |
| | NON-EFFECTIVE CHARGES— | | | |
| 360,2 | Retired Pay, etc., of British Forces on account of Service in India | 389,1 | 399,0 | 398,9 |
| 1,681,9 | Pay and Pensions of Non-effective and Retired Officers of the Indian Service | 1,700,0 | 1,880,0 | 1,881,4 |
| 91,6 | Miscellaneous Pensions | 91,0 | 91,0 | 90,9 |
| 15,4 | Indian Service Family Pensions | 17,0 | 17,0 | 17,1 |
| 2,149,1 | TOTAL NON-EFFECTIVE CHARGES (ENGLAND) | 2,197,1 | 2,387,0 | 2,388,3 |
| 4,559,5 | TOTAL ENGLAND | 4,594,5 | 5,022,3 | 4,888,8 |
| 1,980,0 | EXCHANGE | 2,297,3 | 3,013,4 | 2,941,2 |
| 22,280,6 | GRAND TOTAL | 21,898,5 | 23,557,9 | 23,419,1 |

## Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

## Army and Garrison Staff.

334. The expenditure under Army and Garrison Staff is distributed as follows :—

| 1891-92. Accounts. | | 1892-93. Budget. | 1892-93. Revised. | 1892-93. Accounts. |
|---|---|---|---|---|
| 54,7 | Commander-in-Chief | 53,6 | 53,4 | 52,4 |
| 49,3 | Adjutant General | 48,3 | 46,8 | 46,6 |
| 13,8 | Artillery Branch | 13,9 | 13,0 | 12,8 |
| 3,4 | Cavalry Branch | 3,5 | 3,5 | 3,6 |
| 22,7 | Musketry Inspection | 24,0 | 23,1 | 23,0 |
| 46,8 | Quarter Master General | 54,1 | 53,6 | 52,7 |
| 4,1 | Gymnastic Instruction | 4,3 | 3,9 | 3,8 |
| 3,0 | Army Signalling | 3,6 | 3,2 | 3,1 |
| 184,8 | District Commands | 187,4 | 180,8 | 180,7 |
| 60,7 | Garrison and Station Staff | 59,1 | 58,5 | 58,9 |
| 26,3 | Hill Sanitaria | 27,9 | 27,6 | 26,1 |
| 10,0 | Miscellaneous Depôts | 10,5 | 11,4 | 11,3 |
| 7,9 | Staff of Local Forces | 8,1 | 9,9 | 9,8 |
| 2 | Bazaar Establishment | 2 | 2 | 2 |
| 10,1 | Station Conservancy | 19,1 | 17,2 | 18,9 |
| 3 | Staff Miscellaneous | 3 | 3 | 3 |
| 498,1 | | 517,9 | 506,4 | 504,2 |

335. There were petty savings under most heads, the most noticeable being that under *District Commands*, which was chiefly due to the abandonment of the scheme for a corps of military staff clerks for which a sum of 3,3 was provided in the Budget, and to the reduction of the Presidency Command in Bengal from a first to a second class command. this last saving was however counterbalanced by the elevation of the Punjab Frontier Force command from a second to a first class district, which accounts for the excess charge under *Staff of Local Forces*. The only other excess occurred under *Miscellaneous Depôts*, and was due to the officers at the Pallaveram Depôt having drawn higher salaries than were provided in the Budget. The increase over the previous years' expenditure was chiefly due to the reorganization at extra cost of the Intelligence Branch (India) of the *Quarter Master General's Department* and to larger grants for *Station Conservancy*.

## Administrative Staff.

336. This head includes the charges for the Personal Staff of the Governor General, Governors and Lieutenant Governors, and for the Military Accounts Department. The variations were not important.

## Regimental Pay.

337. Under this head the total charges approximated very closely to the Budget Estimate, but there were considerable variations in the details. The figures relating to the European and Native Armies are as follows :—

| 1891-92. Accounts. | | 1892-93. Budget. | 1892-93. Revised. | 1892-93. Accounts. |
|---|---|---|---|---|
| 3,264,0 | European Army | 3,491,8 | 3,472,0 | 3,499,3 |
| 3,817,5 | Native Army | 3,832,2 | 3,813,6 | 3,827,8 |
| 7,081,5 | TOTAL | 7,324,0 | 7,285,6 | 7,327,1 |

338. The details of the principal sub-heads of the European Army are given below :—

| 1891-92. Accounts. | | 1892-93. Budget. | 1892-93. Revised. | 1892-93. Accounts. |
|---|---|---|---|---|
| 823,0 | Artillery | 872,5 | 858,4 | 865,8 |
| 352,9 | Cavalry | 373,9 | 371,7 | 366,2 |
| 7,5 | Engineers | 8,9 | 6,4 | 6,1 |
| 2,013,9 | Infantry | 2,169,3 | 2,177,2 | 2,207,2 |
| 7,7 | Invalid and Veteran Establishment | 6,9 | 6,8 | 6,9 |
| 36,8 | Staff Corps, General List of Officers, Unattached and Unemployed Officers | 35,0 | 22,6 | 20,6 |
| 6,7 | Colonel's Allowances | 9,8 | 3,8 | 3,6 |
| 15,5 | Other Charges | 15,5 | 25,1 | 22,9 |
| 3.264,0 | | 3,491,8 | 3,472,0 | 3,499,3 |

## Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

### Regimental Pay—*continued.*

339. The increase under *Infantry* was due to the relief arrangements and to the savings on account of the absence of officers on leave in England having been over-estimated. The savings under *Cavalry* also resulted from the relief arrangements and from the 7th Dragoon Guards having proceeded to Egypt during the year without relief; those under *Artillery* accrued from short strength of troops and more officers having gone on furlough to Europe than had been expected, and from certain establishments having been paid for March 1892 in 1891-92. There were fewer unemployed officers of the *Engineers, Staff Corps, and General List Infantry*, and also fewer unemployed General officers. The rise in *Other Charges* was chiefly owing to a special bounty given for the extension of service of soldiers in India. The large increase in the charges compared with the actuals of the previous year was due chiefly to a lower rate of Exchange having been fixed for the year for the payment of British troops in India, namely, 1*s.* 4$\frac{3}{4}$*d.* against 1*s.* 6$\frac{1}{8}$*d.* in 1891-92.

340. The details of the principal sub-heads under the Native Army are as follows:—

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 48,4 | Artillery | 50,1 | 48,1 | 48,9 |
| 13,1 | Body-Guard | 13,8 | 13,5 | 13,5 |
| 1,235,1 | Cavalry | 1,238,3 | 1,240,6 | 1,242,5 |
| 117,0 | Sappers and Miners | 115,4 | 114,9 | 115,6 |
| 2,233,6 | Infantry | 2,252,0 | 2,224,6 | 2,232,9 |
| 46,7 | Annual grant-in-aid of half-mounting | 48,0 | 46,7 | 46,6 |
| 43,0 | Kit-money and Recruits | 40,1 | 38,5 | 38,4 |
| 35,2 | Hutting-money | 31,4 | 39,9 | 28,2 |
| 27,0 | Reserve Forces | 26,6 | 29,8 | 42,7 |
| 18,4 | Other Charges | 16,5 | 17,0 | 18,5 |
| 3,817,5 | | 3,832,2 | 3,813,6 | 3,827,8 |

341. The savings under *Artillery* and *Infantry* were due chiefly to under-estimates of the allowances to be made for the short strength of officers and for officers of junior rank as compared with the sanctioned complement, the excess under *Cavalry* being due to a similar over-estimate. The provision under *Kit-money* and *Grants-in-aid of half-mounting* was not utilized in full. Under *Hutting-money*, full hutting allowances were not claimed in Bengal to the extent estimated for, and the special grant of 4,0 for new lines at Nadi was not used, while the provision of 5,0 for cavalry lines in Madras had been erroneously made in the Budget under Miscellaneous Services. The Revised Estimate under *Hutting-money* was raised on account of some special grants which were not ultimately required.

342. The chief increase occurred under *Reserve Forces*, and was due to large payments in Bengal to reservists who joined regiments for annual training.

### Commissariat Charges.

343. The details are classified as follows:—

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 502,3 | Establishment | 514,1 | 505,7 | 499,9 |
| 1,567,3 | Supplies | 1,524,9 | 1,600,5 | 1,705,3 |
| 1,087,4 | Services | 892,3 | 1,004,7 | 1,016,8 |
| 524,0 | Transport Branch | 347,7 | 429,6 | 442,1 |
| 3,681,0 | TOTAL | 3,279,0 | 3,540,5 | 3,664,1 |

344. The details of the expenditure under *Establishment* are given below:—

| | | | | |
|---|---|---|---|---|
| 34,8 | Supervising Staff | 36,3 | 35,6 | 35,1 |
| 246,6 | Executive Establishment | 242,1 | 241,1 | 235,5 |
| 44,7 | Ambulance Transport | 45,7 | 45,0 | 46,7 |
| 163,6 | Subordinate Establishment | 176,3 | 170,3 | 170,3 |
| 10,1 | Khedda Establishment | 9,7 | 9,7 | 9,3 |
| 2,5 | Other Heads | 4,0 | 4,0 | 3,0 |
| 502,3 | | 514,1 | 505,7 | 499,9 |

## Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

### Commissariat Charges—*continued.*

345. There were savings under all these sub-heads except Ambulance Transport, chiefly owing to sufficient allowance not having been made for savings through absence of officers on furlough, etc. Under Subordinate establishments the savings were also due in part to the special provision of 10,0 for an increase of pay to transport attendants not having been used in full, and to smaller subordinate establishments having been employed in connection with the experimental use of the Kurrachee route for troops proceeding to and returning from England.

346. Under *Supplies* the details are as follows:—

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 710,8 | Provisions for Europeans | 700,1 | 709,5 | 745,9 |
| 219,9 | Provisions for Natives | 197,0 | 205,8 | 223,4 |
| | Compensation to Natives— | | | |
| 282,1 | (*a*) for dearness of provisions | 235,0 | 315,5 | 361,0 |
| 71,1 | (*b*) for dearness of forage | 64,0 | 78,0 | 71,3 |
| 44,3 | Purchase of Reserve Stock | 29,2 | 24,2 | 27,3 |
| 2,0 | Shwebo Canal Fuel and Fodder Reserve Scheme | 2,7 | ... | ... |
| 229,6 | Malt Liquor purchased locally | 284,5 | 262,9 | 270,7 |
| 4,1 | Rum | 8,6 | 7 | 3,4 |
| 2,8 | Dairy Farms | 2,4 | 2,7 | 2,2 |
| 6 | Contingent Expenses | 1,4 | 1,2 | 1 |
| 1,567,3 | | 1,524,9 | 1,600,5 | 1,705,3 |

347. It will be seen that, of the excess 180.4 over the Budget, 133,3 occurred in the charges for compensation for dearness of provisions and forage owing to high prices of articles of food for men and horses, and 45,8 under provisions for Europeans on account of large stocks laid in at certain stations in the Eastern and Western Circles, Bengal, and at outlying posts in Burma, and to a considerable rise in rates in the Western Circle in Bengal and in Madras. There was also an increase under Provisions for Natives, due mainly to higher rates of money allowance in lieu of rations in the Quetta district, to a rise in the price of rice in certain stations in Burma, and to charges incurred in the Bombay Circle on account of the military escort in Mekran, counterbalanced to some extent by a saving, due to the troops at Manipur having been rationed for a greater portion of the year from stock purchased in 1891-92. The saving of 1,9, under Purchase of reserve stock was due to smaller purchases in Madras and Bombay, and to articles of reserve stock, which were formerly supplied by the Store-keeper General, Madras, having been purchased direct by Commissariat officers and adjusted to ordinary heads. No expenditure was incurred against the provision of 2,7 for the Shwebo Canal fuel and fodder reserve scheme, the undertaking having been transferred to the administration of the Forest Department. Under Malt liquor the saving of 13,8 was owing to short purchases, and would have been still larger but for the fact that higher rates were paid to brewery companies in consequence of a fall in the rate of exchange. There was also a smaller consumption of rum, which led to a saving of 5,2. The large excess over both the actuals of the previous year and the Revised Estimate was due chiefly to the rise in the rates for articles of food for men and animals.

348. Under *Services* the following details are supplied:—

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 162,8 | Hire of Transport | 116,8 | 141,3 | 129,6 |
| 48,7 | Sea and Inland Water Charges | 36,0 | 44,6 | 42,9 |
| 455,5 | Railway Charges | 359,5 | 409,5 | 418,5 |
| 40,7 | Grass Cultivation | 49,6 | 49,6 | 50,2 |
| 219,2 | Feed of Horses, Battery Mules, Yaboos, Bullocks, and Elephants | 226,1 | 249,1 | 261,9 |
| 14,5 | Regimental Equipment and Camp Contingencies | 14,5 | 13,4 | 10,7 |
| 80,9 | Implements, Godown Furniture, etc. | 33,5 | 37,9 | 42,2 |
| 65,1 | Other Heads | 56,3 | 59,3 | 61,7 |
| 1,087,4 | | 892,3 | 1,004,7 | 1,016,8 |

349. The excess over the Budget was large, amounting to 124,5, of which the greater part was made up by 59,0 under Railway charges, owing to a larger number of Native soldiers having proceeded on furlough, to more reservists having been called out for training, and to more stores having been despatched by rail, and by 35,8 under feed of horses, etc., due to large stocks laid in in the Western Circle, Bengal, and the Madras Circle, to higher prices of grain, and to an increase in the salt ration of horses, counterbalanced in the Eastern Circle, Bengal, by successful attempts to keep down expenditure by the use of a cheaper description of grain and forage, by the establishment of bullocks attached to the heavy

## Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

### Commissariat Charges—*continued.*

battery at Jhansi having been reduced, and by the Mounted Infantry in Burma having been below the authorized strength. The excess under Hire of Transport of 12,8 was owing to arrear charges on account of the occupation of Manipur and to expenditure on account of cold-weather operations in Burma having been compiled under this head instead of under "Miscellaneous" (Grant 14), under which provision for it was made in the Budget. Conveyance by river steamers of the 28th Bombay Pioneers and Bengal and Madras Sappers and Miners employed on the Manipur-Nichuguard-Kohima road, and charges connected with the cold-weather field operations in Upper Burma chiefly raised the actuals under Sea and Inland Water charges by 6,0. The increase of 8,7 under Implements, etc., was due chiefly to charges in connection with the replenishment of condemned mobilization stores and the protection of these reserves. The principal increase under Other Heads arose from large purchases of warm clothing, and from the laying in of a reserve stock of bhoosa for the Hissar Cattle Farm.

350. Of the increase of 94,4 under *Transport*, 86,7 was on account of Captain Yielding's transport arrangements, Kashmir, for which there was no provision in the Budget. The remainder of the increase was due chiefly to larger purchase and higher rates for feed of animals, and to larger replacements of condemned carts, gear, and equipment.

### Remounts and Veterinary.

351. The details are given below :—

| 1891-92. Accounts. | | 1892-93. Budget. | 1892-93. Revised. | 1892-93. Accounts. |
|---|---|---|---|---|
| 3,2 | Supervising Staff | 3,3 | 3,3 | 3,1 |
| 24,0 | Depôt Establishments | 23,4 | 22,0 | 23,7 |
| 8,8 | Veterinary Inspection | 8,3 | 8,6 | 8,6 |
| 27,6 | Station Veterinary Hospitals | 28,2 | 28,4 | 29,0 |
| 3 | Veterinary Schools | 5 | 5 | 4 |
| 2,4 | Remount Depôt, Garden Reach | 2,5 | 2,5 | 2,5 |
| 159,0 | Purchase of Remounts | 132,4 | 146,1 | 133,9 |
| 37,6 | Feed of Cattle and Remounts | 31,1 | 33,5 | 40,1 |
| 32,9 | Miscellaneous | 31,0 | 31,7 | 35,1 |
| 295,8 | | 260,7 | 276,6 | 276,4 |

352. The excess under *Purchase of Remounts* was due to the purchase of additional ordnance mules rom South Africa for mountain batteries, for which an additional grant of 6,6 was sanctioned during the year. The road expenses of these mules and extra charges for transfer of remounts led to the excess under *Miscellaneous*. Under *Feed of Cattle, etc.*, the increase was due to a rise in the rates of grain and forage.

### Clothing Establishments.

353. The charges fall under the following subheads :—

| 1891-92. Accounts. | | 1892-93. Budget. | 1892-93. Revised. | 1892-93. Accounts. |
|---|---|---|---|---|
| 9,1 | Superintending Establishments | 9,1 | 9,1 | 8,7 |
| 5,0 | Manufacturing and Store Establishments | 4,8 | 5,6 | 5,6 |
| | Supplies and Services— | | | |
| 149,6 | Factories | 131,5 | 136,2 | 137,4 |
| 16,4 | Regimental | 20,2 | 23,2 | 20,1 |
| 67,0 | Compensation in lieu of clothing | 70,5 | 89,5 | 77,9 |
| 247,1 | | 236,1 | 263,6 | 249,7 |

354. The increase was due to larger supplies for *Factories* having been obtained locally in Bengal and to the grant of special allowances for *Compensation in lieu of Clothing*, on the introduction of the new system of supply of clothing to British troops, for which however the provision made in the Revised Estimate was excessive.

### Barrack Establishments.

355. The following are the details under this head :—

| 1891-92. Accounts. | | 1892-93. Budget. | 1892-93. Revised. | 1892-93. Accounts. |
|---|---|---|---|---|
| 3,2 | Executive Establishments | 3,4 | 3,4 | 3,4 |
| 64,5 | Subordinate Establishments | 63,6 | 68,2 | 69,3 |
| 10,2 | Barrack Furniture | 7,7 | 10,7 | 9,9 |
| 68,8 | Barrack Bedding | 53,0 | 51,0 | 57,3 |
| 38,0 | Lighting Charges | 36,9 | 38,0 | 40,2 |
| 55,4 | Miscellaneous | 52,9 | 51,7 | 61,5 |
| 240,1 | | 217,5 | 223,0 | 241,6 |

## Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

### Barrack Establishments—*continued.*

356. The actuals exceeded the Budget Estimate by 24,1 and the Revised Estimate by 18,6. The increase was due under *Subordinate Establishments* to larger conservancy and hot weather establishments in Bengal and Madras; under *Barrack Furniture* to increased purchases in Madras and under *Barrack Bedding* in Bombay; under *Lighting Charges* to a stock of kerosine oil laid in for issue in 1893-94; under *Miscellaneous* to increased expenditure on account of fuel in the Western Circle, the winter having been specially severe, and to larger establishments employed for the supply of water for plunge-baths and wash-houses.

## Medical Establishments.

357. The charges are classified under the following heads:—

| 1891-92, Accounts. | | | Budget. | | 1892-93. Revised. | | Accounts. |
|---|---|---|---|---|---|---|---|
| | | Medical Establishment— | | | | | |
| 23,0 | | Head Quarters and Circles | 22 9 | | 22,6 | | 22,2 |
| 393,7 | | Districts | 393,9 | | 398,3 | | 398,4 |
| 6,2 | | Nursing Service | 12,7 | | 11,1 | | 11,0 |
| 25,3 | | Army Hospital Charges | 27,4 | | 26,8 | | 25,6 |
| 18,6 | | Medical Store Depôts | 18,6 | | 18,4 | | 18,2 |
| 2,7 | | Followers' Hospitals | 2,2 | | 2 4 | | 2,3 |
| 13,8 | | Miscellaneous | 26,7 | | 19,8 | | 12,4 |
| | 228,1 | Medical Supplies | | 211,0 | | 211,1 | 220,3 |
| | | *Deduct—* | | | | | |
| *28,6* | | Issues to other Departments | | *28,5* | | *29,5* | *31,6* |
| 199,5 | | | 182,5 | | 181,6 | | 188,7 |
| 682,8 | | | 686,9 | | 681,0 | | 678,8 |

358. There was a saving on the whole under this head. The principal saving occurred under *Miscellaneous*, and was due to the special grant of 12,5 for opening new cantonment general hospitals in the Eastern and Western Circles, Bengal, not being fully utilised, and to certain cantonment hospitals not having been opened in Madras. Smaller savings also arose under *Nursing Service* and *Army Hospital Corps* owing to vacancies in the establishments. The savings due to these causes were however to some extent counterbalanced by extra charges under *Medical Establishments Districts*, owing to the employment of additional temporary hospital attendants in consequence of the vacancies just mentioned, and to charges in connection with the cold weather field operations in Burma having been adjusted under this head though provided for under "Miscellaneous" (Grant 14). The charges for *Medical Supplies* were enhanced owing to large stocks having been laid in, and to increased expenditure on account of medical stores and comforts generally.

## Ordnance.

The charges are sub-divided below.—

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 33,6 | Supervising Staff | 33,3 | 32,3 | 32,9 |
| 178,8 | Arsenals and Depôts | 177,6 | 181,8 | 183,3 |
| 165,2 | Factories | 177,3 | 196,6 | 187.6 |
| 9,9 | Fort Armaments | 18,6 | 16,3 | 15,8 |
| | Stores— | | | |
| 114,9 | For Arsenals and Depôts | 108,9 | 113,8 | 114,2 |
| 122,4 | For Factories | 165,2 | 150,8 | 148,6 |
| 17,7 | Purchase of Timber | ... | ... | ... |
| 11,5 | Freight | 7,1 | 10,0 | 14,1 |
| 50,7 | Camp Equipage | 87,9 | 77,2 | 72,7 |
| 19,9 | Line Gear | 18,0 | 21,3 | 26,2 |
| 32,0 | Other Charges | 37,8 | 40,1 | 37,1 |
| | *Deduct—* | | | |
| *32,3* | Supplies to other Departments | *33,0* | *32,0* | *42,3* |
| 724,3 | | 798,7 | 808,2 | 790,2 |

359. There was a saving on the whole of 8,5. The principal savings were under *Stores for Factories* (16,6) and *Camp Equipage* (15,2). Under the former head the savings were due to less stores having been purchased in Bengal and Madras on account of the expected introduction of cordite and to the demands for

## Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

### Ordnance—*continued.*

hides by the Harness and Saddlery Factory at Cawnpore not having come up to the large extra provision made in the Budget; but these savings were partially counteracted by larger expenditure for saltpetre and tin ingot caused by increased outturn in the Gunpowder and Small Arms, etc., Factories in Bombay. Under *Camp Equipage* fewer tents were purchased owing to the reduction of the proportion of tents to be maintained in future for mobilisation purposes, and to tents ordered to be manufactured in Madras in 1892-93 not having been completed in that year. There was also a further saving (9,3) owing to larger deductions under *Supplies to other Departments*, due especially to the issue of accoutrements for the use of the Hong-Kong Regiment and of ammunition to the Police Department.

360. On the other hand there was increased expenditure on establishments, both in *Arsenals and Depôts* and *Factories*, savings due to absence of officers on leave having been over-estimated in the former and sufficient provision not having been made for the larger establishment required for the larger outturn in the latter. The *Freight Charges* also exceeded the Budget Estimate, which was pitched rather low; and under *Line Gear* the Budget provision was exceeded in Madras owing to a large supply of horse brushes, horse blankets, and cordage having been obtained, and in Bombay owing to extensive replacements of stock and to a large stock of head and heel ropes and of new pattern blankets for batteries being laid in.

## Other Effective Charges.

361. *Education Charges* were higher by 1,1 owing to new furniture and clothing for orphans in the Lawrence Asylum, Sanawar.

362. The increase of 3,0 under *Sea Transport Charges* was due to passages engaged for surplus troops in a private vessel in April 1892.

363. The actuals under *Miscellaneous Services* include the following special expenditure, for which there was no provision in the Budget, but for which additional grants, amounting to 271,6, were sanctioned during the course of the year:—

| | 1892-93, Accounts. |
|---|---|
| Arrear charges on account of the late— | |
| Chin-Lushai Expedition | 9 |
| Hazara Expedition | 1,1 |
| Miranzai Expedition | 1,9 |
| Manipur Expedition | 7,6 |
| Charges for— | |
| Kajuri Kach Force | 84,9 |
| Kurram Escort | 39,2 |
| Lushai | 27,0 |
| South Lushai | 20,2 |
| Chin Hills Operations | 30,3 |
| Kachin Operations | 1,4 |
| Isazai Field Force | 32,5 |
| Gilgit Agency | 10,3 |
| | 257,3 |

364. There was also an increase in telegram charges owing to heavy arrear charges in Bengal and in the charges on account of telegraph lines maintained for mobilisation purposes. There was, on the other hand, a saving owing to the adjustment under the ordinary heads of the charges for cold-weather field operations in Upper Burma, for which a sum of 60,0 was provided in the Budget under this head. There was less outlay on purchase of lands owing to land at Stoli and Nadi not having been acquired, as well as to the charges for Madras Cavalry lines, for which 5,0 was provided under this head, having been compiled under *Regimental Pay, etc.*

365. Under *Volunteer Corps* a provision of 10,0 in the Budget Estimate on account of special concessions to volunteers was not used in full, and such expenditure as was incurred has been compiled under the ordinary heads. The appointment of a Naval Officer Instructor for the Calcutta Naval Volunteers provided for in the Budget has not yet been sanctioned, and the pay of the Naval Instructor, Kurrachee Naval Volunteers, was saved owing to the disbandment of the corps. The proposal to raise a Railway Service Corps, for which 5,0 was provided in the Budget, was also abandoned.

## Non-effective Charges.

366. The increase of 3,8 under *Rewards for Military Services* was due to a larger number of admissions of Native commissioned officers to the Order of British India and to heavy payments for Burma, Chin Lushai, and Hazara medals.

## Section L.—ARMY SERVICES—EXPENDITURE—*continued.*

## Non-effective Charges—*continued.*

367. The decrease under *Military Pensions to Europeans* was owing to fewer payments of capitalized value of officers' pensions, to transfers of pensions to England, and to casualties.

368. The increase under *Military Pensions to Natives* was due partly to an under-estimate of the charges in the Western Circle, Bengal, and partly to a rise in rates having caused increased expenditure under compensation for dearness of provisions to pensioners in Madras.

## Expenditure in England.

369. In England arrears to the extent of 212,4 in respect of the Home charges of British forces serving in India were paid to the War Office in 1892-93 instead of in 1891-92 as was intended. There was a rise of 41,7 in furlough allowances of officers of the Indian Service owing to monthly payments of these allowances instead of quarterly as before; a reduction in the price of coal and in the Suez Canal dues resulted in a saving of 7,3 under Indian Troop Service; and a smaller number of passages had to be provided for officers otherwise than in troopships, which led to a saving of 1,9 on the Estimate. There was also a saving of 230,2 in Ordnance Stores, but this was partly counterbalanced by an increase of 64,0 in clothing, 10,2 in Commissariat stores, and 17,1 in Medical stores. Under Non-effective charges there was an increase of 11,2 in the payments to the War Office for retired pay of British forces serving in India. A large credit was allowed to India for the cessation of the half pay of purchase officers entering the Militia, India being charged only with a portion of the value of their commissions on retirement, but in the settlement a considerable sum was paid during the year on account of officers retired in former years. There was a saving of 1,4 in the non-effective pay of Colonels of the Royal Artillery, owing to the allowance of one officer having been in abeyance during his tenure of the office of Commander-in-Chief in India. The charges for pay and pensions of non-effective and retired officers of the Indian Service exceeded the Estimate by 181.4, due to the disbursement of such allowances monthly instead of quarterly as before.

## Upper Burma Charges.

370. The details of the extra charges for Upper Burma during the year, which amounted to 502,6 against 529,2 in 1891-92, are given below. The Upper Burma charges include 70,7 on account of cold weather field operations and 108,8 on account of Chin-Lushai :—

| Grants. | Upper Burma. Accounts. 1891-92. | 1892-93. |
|---|---|---|
| Army and Garrison Staff | 17,5 | 16,1 |
| Administrative Staff | 5,3 | 6,4 |
| Regimental Pay, Allowances, and Charges | 9,6 | 8,2 |
| Commissariat Establishments, Supplies, and Services | 420,7 | 406,9 |
| Remount and Veterinary Establishments, Supplies, and Services | 3,6 | 1,2 |
| Clothing Establishments, Supplies, and Services | 2,1 | 3 |
| Barrack Establishments, Supplies, and Services | 6,2 | 4,5 |
| Administration of Martial Law | ... | ... |
| Medical Establishments, Supplies, and Services | 22,8 | 17,5 |
| Ordnance Establishments, Stores, and Camp Equipage | —9 | —8,9 |
| Ecclesiastical | 4 | 6 |
| Sea Transport Charges | 10,2 | 8,5 |
| Miscellaneous Services | 26,1 | 36,9 |
| Volunteer Corps | 1 | 1 |
| Rewards for Military Services | 5,0 | 3,5 |
| Military Pensions | 5 | 8 |
| Total | 529,2 | 502,6 |

## Section L.L.—SPECIAL DEFENCE WORKS—EXPENDITURE.

### 47.—Special Defence Works.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Actuals. |
|---|---|---|---|---|
| 604,9 | EXPENDITURE . . . | 614,5 | 559,3 | 458,0 |

371. The actuals of 1892-93 fell short of those of the previous year by 146,9, which was the result principally of reduced expenditure in England on account of armaments and of a write-back of stock valued at 12,8 to "44—Military Works." The short outlay, as compared with the Budget and Revised Estimates, was chiefly due to the expenditure in England on stores and armaments having been over-estimated, and to reduced payments by the Indian to the Home Government, on account of Aden defence works, owing to the approaching completion of the supply of stores and armaments for them.

372. The distribution of the expenditure is noted below:—

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 304,7 | India . . . . . | 270,9 | 279,3 | 255,7 |
| 209,3 | England . . . . . | 229,1 | 175,0 | 126,3 |
| 90,9 | Exchange . . . . . | 114,5 | 105,0 | 76,0 |
| 604,9 | TOTAL. | 614,5 | 559,3 | 458,0 |

# Section M.—PROVINCIAL ADJUSTMENT.

| 1891-92. Accounts. | | 1892-93. Budget. | Revised. | Accounts. |
|---|---|---|---|---|
| —240,9 | Total Deficit | —1,161,7 | —363,8 | —177,4 |

## DETAILS.

| | | | India. | Central Provinces. | Burma. | Assam. | Bengal. | N.-W. Provinces and Oudh. | Punjab. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *Provincial.* | | | | | | | | | | | | |
| Revenue | Accounts | 1891-92 | ... | 818,8 | 1,664,9 | 578,9 | 5,780,2 | 3,356,4 | 1,750,0 | 2,877,0 | 4,045,1 | 20,871,3 |
| | Budget | 1892-93 | ... | 790,8 | 1,833,6 | 553,3 | 4,165,1 | 3,142,2 | 1,706,6 | 2,871,8 | 3,907,4 | 18,970,8 |
| | Revised | 1892-93 | ... | 775,0 | 2,039,5 | 565,7 | 4,228,2 | 3,260,8 | 1,702,2 | 2,945,3 | 3,973,1 | 19,489,8 |
| | Accounts | 1892-93 | ... | 777,2 | 2,030,0 | 505,7 | 4,244,6 | 3,253,0 | 1,697,9 | 2,966,8 | 4,045,7 | 19,580,9 |
| Expenditure | Accounts | 1891-92 | ... | 801,2 | 1,614,3 | 547,8 | 5,792,1 | 3,360,8 | 1,751,7 | 3,118,8 | 4,098,3 | 21,085,0 |
| | Budget | 1892-93 | ... | 843,5 | 1,992,0 | 593,7 | 4,165,1 | 3,233,7 | 1,809,3 | 3,126,2 | 4,094,1 | 19,857,6 |
| | Revised | 1892-93 | ... | 812,8 | 1,985,1 | 573,0 | 4,238,9 | 3,258,5 | 1,795,3 | 3,121,4 | 4,024,3 | 19,809,3 |
| | Accounts | 1892-93 | ... | 799,0 | 1,963,3 | 556,4 | 4,254,4 | 3,269,7 | 1,804,0 | 3,125,9 | 4,069,6 | 19,842,3 |
| Surplus or Deficit. | Accounts | 1891-92 | ... | +17,6 | +50,6 | +31,1 | —11,9 | —4,4 | —1,7 | —241,8 | —53,2 | —213,7 |
| | Budget | 1892-93 | ... | —52,7 | —158,4 | —40,4 | ... | —91,5 | —102,7 | —254,4 | —186,7 | —886,8 |
| | Revised | 1892-93 | ... | —37,8 | +54,4 | —7,3 | —10,7 | +2,3 | —93,1 | —176,1 | —51,2 | —319,5 |
| | Accounts | 1892-93 | ... | —21,8 | +66,7 | +9,3 | —9,8 | —16,7 | —106,1 | —159,1 | —23,9 | —261,4 |
| Closing Balance. | Accounts | 1891-92 | .. | 205,4 | 381,2 | 135,9 | 235,3 | 512,4 | 277,1 | 419,1 | 407,0 | 2,573,4 |
| | Accounts | 1892-93 | ... | 183,6 | 447,9 | 145,2 | 225,5 | 495,7 | 171,0 | 260,0 | 383,1 | 2,312,0 |
| *Local.* | | | | | | | | | | | | |
| Revenue | Accounts | 1891-92 | 13,3 | 118,2 | 157,4 | 96,2 | 609,8 | 1,086,6 | 362,9 | 1,060,2 | 511,3 | 4,015,9 |
| | Budget | 1892-93 | 12,2 | 116,1 | 148,2 | 94,9 | 582,2 | 1,062,6 | 361,1 | 1,059,8 | 513,5 | 3,950,6 |
| | Revised | 1892-93 | 13,1 | 116,6 | 157,5 | 80,5 | 660,9 | 1,075,3 | 361,2 | 1,216,0 | 511,8 | 4,192,9 |
| | Accounts | 1892-93 | 13,8 | 117,2 | 161,0 | 71,3 | 708,2 | 1,074,6 | 369,4 | 1,243,7 | 507,8 | 4,267,0 |
| Expenditure | Accounts | 1891-92 | 13,3 | 110,6 | 118,9 | 84,8 | 632,4 | 1,060,4 | 371,7 | 1,159,3 | 491,7 | 4,043,1 |
| | Budget | 1892-93 | 14,2 | 137,0 | 155,0 | 106,7 | 655,4 | 1,047,6 | 379,6 | 1,212,1 | 517,9 | 4,225,5 |
| | Revised | 1892-93 | 13,9 | 119,4 | 139,6 | 99,8 | 689,2 | 1,051,6 | 380,1 | 1,212,7 | 530,9 | 4,237,2 |
| | Accounts | 1892-93 | 13,3 | 116,8 | 131,6 | 95,9 | 709,6 | 1,051,2 | 371,2 | 1,176,9 | 516,5 | 4,183,0 |
| Surplus or Deficit | Accounts | 1891-92 | ... | +7,6 | +38,5 | +11,4 | —22,6 | +26,2 | —8,8 | —99,1 | +19,6 | —27,2 |
| | Budget | 1892-93 | —2,0 | —20,9 | —6,8 | —11,8 | —73,2 | +15,0 | —18,5 | —152,3 | —4,4 | —274,9 |
| | Revised | 1892-93 | —8 | —2,8 | +17,9 | —19,3 | —28,3 | +23,7 | —18,9 | +3,3 | —10,1 | —44,3 |
| | Accounts | 1892-93 | +5 | +4 | +29,4 | —24,6 | —1,4 | +23,4 | —1,8 | +66,8 | —8,7 | +84,0 |
| Closing Balance | Accounts | 1891-92 | 13,1 | 85,0 | 103,4 | 28,8 | 106,9 | 88,1 | 195,9 | 549,0 | 380,3 | 1,610,5 |
| | Accounts | 1892-93 | 13,6 | 85,4 | 132,8 | 4,2 | 165,5 | 111,5 | 194,1 | 615,8 | 371,6 | 1,694,5 |
| *Total.* | | | | | | | | | | | | |
| Revenue | Accounts | 1891-92 | 13,3 | 937,0 | 1,822,3 | 675,1 | 6,390,0 | 4,443,0 | 2,112,9 | 3,937,2 | 4,556,4 | 24,887,2 |
| | Budget | 1892-93 | 12,2 | 906,9 | 1,981,8 | 648,2 | 4,747,3 | 4,204,8 | 2,067,7 | 3,931,6 | 4,420,9 | 22,921,4 |
| | Revised | 1892-93 | 13,1 | 891,6 | 2,197,0 | 646,2 | 4,889,1 | 4,336,1 | 2,063,4 | 4,161,3 | 4,484,9 | 23,682,7 |
| | Accounts | 1892-93 | 13,8 | 894,4 | 2,191,0 | 637,0 | 4,952,8 | 4,327,6 | 2,067,3 | 4,210,5 | 4,553,5 | 23,847,9 |
| Expenditure | Accounts | 1891-92 | 13,3 | 911,8 | 1,733,2 | 632,6 | 6,424,5 | 4,421,2 | 2,123,4 | 4,278,1 | 4,590,0 | 25,128,1 |
| | Budget | 1892-93 | 14,2 | 980,5 | 2,147,0 | 700,4 | 4,820,5 | 4,281,3 | 2,188,9 | 4,338,3 | 4,612,0 | 24,083,1 |
| | Revised | 1892-93 | 13,9 | 932,2 | 2,124,7 | 672,8 | 4,928,1 | 4,310,1 | 2,175,4 | 4,334,1 | 4,555,2 | 24,046,5 |
| | Accounts | 1892-93 | 13,3 | 915,8 | 2,094,9 | 652,3 | 4,964,0 | 4,320,9 | 2,175,2 | 4,302,8 | 4,586,1 | 24,025,3 |
| Surplus or Deficit. | Accounts | 1891-92 | ... | +25,2 | +89,1 | +42,5 | —34,5 | +21,8 | —10,5 | —340,9 | —33,6 | —240,9 |
| | Budget | 1892-9 | —2,0 | —73,6 | —165,2 | —52,2 | —73,2 | —76,5 | —121,2 | —406,7 | —191,1 | —1,161,7 |
| | Revised | 1892-9 | —8 | —40,6 | +72,3 | —26,6 | —39,0 | +26,0 | —112,0 | —172,8 | —70,3 | —363,8 |
| | Accounts | 1892-9 | +5 | —21,4 | +96,1 | —15,3 | —11,2 | +6,7 | —107,9 | —92,3 | —32,6 | —177,4 |
| Closing Balance. | Accounts | 1891-92 | 13,1 | 290,4 | 484,6 | 164,7 | 402,2 | 600,5 | 473,0 | 968,1 | 787,3 | 4,183,9 |
| | Accounts | 1892-93 | 13,6 | 269,0 | 580,7 | 149,4 | 391,0 | 607,2 | 365,1 | 875,8 | 754,7 | 4,006,5 |

373. The figures shown under this head represent the surplus or deficit of each Provincial Government in respect of the revenues and charges assigned to it, including Incorporated Local Funds. The differences between the Estimates and Accounts under the various Revenue and Expenditure heads have been explained in detail in the foregoing pages, and the share of these pertaining to the Provincial and Local sections of the accounts for the several groups is given below separately for each province. The total Provincial and Local shares of the Revenues were, on the whole, better than the Budget by 610,1 and 316,4, respectively, and the expenditure less by 15,3 and 42,5, consequently the Provincial and Local balances were better than expected by 610,1 + 15,3 or 625,4 and 316,4+42,5 or 358,9, respectively.

## Section M.—PROVINCIAL ADJUSTMENT—*continued.*

The Budget anticipated that there would be deficits in the Provincial and Local Accounts to the extent of 886,8 and 274,9 respectively, and as there were improvements of 625,4 and 358,9 over the Budget as just shown, the Provincial balance was diminished during the year by (886,8—625,4) 261,4 and the Local balance was increased by (358,9—274,9) 84,0, so the Provincial and Local balances being taken together the actual decrease in the balances in the course of the year amounted to 261,4—84,0 or 177,4 as shown above. The improvement in this year is distributed over all the Provinces, Madras showing the highest increase of 314,4. Next in order come Burma and Bombay, where the increases were 261,3 and 158,5, respectively. The better result was due to improvement in the receipts under principal heads of Revenue, specially under Land Revenue, in consequence of arrear collections in Madras and revision of settlement in some districts of Burma and Bombay, and less expenditure under Public Works Department. The improvements, in the other provinces, were small and do not call for special notice.

### Central Provinces.

| Revenue. 1891-92. Accounts. | 1892-93. Budget. | 1892-93. Revised. | 1892-93. Accounts. | | Expenditure. 1891-92. Accounts. | 1892-93. Budget. | 1892-93. Revised. | 1892-93. Accounts. |
|---|---|---|---|---|---|---|---|---|
| | | | | PROVINCIAL— | | | | |
| 737,9 | 707,3 | 705,0 | 703,9 | Revenue | 166,5 | 180,7 | 174,0 | 172,3 |
| 3,8 | 3,8 | 4,0 | 4,2 | Interest | 2,8 | 3,7 | 3,5 | 3,4 |
| 9 | 5 | 9 | 8 | Post Office, Telegraph, and Mint | 6,1 | 5,9 | 6,2 | 6,2 |
| 60,3 | 65,8 | 50,2 | 52,3 | Civil Departments | 375,0 | 420,2 | 394,0 | 387,3 |
| 9,3 | 8,0 | 9,4 | 10,1 | Miscellaneous | 44,8 | 44,7 | 48,8 | 46,3 |
| 6,6 | 5,4 | 5,5 | 5,9 | Buildings and Roads | 199,2 | 180,1 | 177,7 | 174,9 |
| ... | ... | ... | ... | Transfers to Local | 6,8 | 8,2 | 8,6 | 8,6 |
| 818,8 | 790,8 | 775,0 | 777,2 | TOTAL | 801,2 | 843,5 | 812,8 | 799,0 |
| | | | | LOCAL— | | | | |
| 78,7 | 78,2 | 78,2 | 77,2 | Revenue | 41,3 | 47,2 | 45,3 | 43,5 |
| 19,4 | 17,5 | 18,6 | 19,9 | Civil Department | 34,7 | 43,4 | 39,0 | 40,3 |
| 5,0 | 4,6 | 3,2 | 3,6 | Miscellaneous | 1,1 | 1,6 | 1,0 | 1,0 |
| ... | ... | ... | ... | Famine Relief and Insurance | ... | ... | 1 | ... |
| 8,3 | 7,6 | 8,0 | 7,9 | Buildings and Roads | 33,5 | 44,8 | 34,0 | 32,0 |
| 6,8 | 8,2 | 8,6 | 8,6 | Transfers from Provincial | ... | ... | ... | ... |
| 118,2 | 116,1 | 116,6 | 117,2 | TOTAL | 110,6 | 137,0 | 119,4 | 116,8 |
| 937,0 | 906,9 | 891,6 | 894,4 | GRAND TOTAL | 911,8 | 980,5 | 932,2 | 915,8 |
| | | | | Surplus + Deficit — | +25,2 | —73,6 | —40,6 | —21,4 |

### Burma.

| Revenue. 1891-92. Accounts. | 1892-93. Budget. | 1892-93. Revised. | 1892-93. Accounts. | | Expenditure. 1891-92. Accounts. | 1892-93. Budget. | 1892-93. Revised. | 1892-93. Accounts. |
|---|---|---|---|---|---|---|---|---|
| | | | | PROVINCIAL— | | | | |
| 1,145,3 | 1,122,8 | 1,224,3 | 1,229,9 | Revenue | 220,5 | 328,7 | 333,2 | 323,8 |
| 2,0 | 2,0 | 2,0 | 1,8 | Interest | 1,3 | 1,4 | 1,2 | 1,2 |
| ... | ... | ... | ... | Post Office, Telegraph and Mint | 4,9 | 4,9 | 4,6 | 4,5 |
| 94,3 | 92,0 | 96,4 | 98,0 | Civil Departments | 607,8 | 655,0 | 638,4 | 626,2 |
| 6,4 | 5,2 | 7,2 | 7,3 | Miscellaneous | 67,9 | 72,7 | 77,5 | 80,3 |
| 406,0 | 600,0 | 695,0 | 678,7 | Railways | 343,5 | 550,0 | 550,5 | 562,3 |
| 3,7 | 5,0 | 5,0 | 5,3 | Irrigation | 94,0 | 85,0 | 74,1 | 72,7 |
| 7,2 | 6,6 | 9,6 | 9,0 | Buildings and Roads | 271,9 | 294,2 | 309,7 | 296,4 |
| ... | ... | ... | ... | Transfers to Local | 2,5 | 1 | —4,1 | —4,1 |
| 1,664,9 | 1,833,6 | 2,039,5 | 2,030,0 | TOTAL | 1,614,3 | 1,992,0 | 1,985,1 | 1,963,3 |
| | | | | LOCAL— | | | | |
| 101,2 | 94,7 | 101,6 | 103,7 | Revenue | 6,3 | 5,1 | 5,9 | 4,7 |
| ... | ... | ... | ... | Interest | ... | ... | 1 | 1 |
| ... | ... | ... | ... | Post Office, Telegraph and Mint | 8,3 | 8,5 | 8,5 | 8,4 |
| 7,0 | 6,6 | 8,2 | 8,3 | Civil Departments | 40,0 | 47,6 | 34,9 | 33,2 |
| 30,4 | 30,4 | 32,2 | 33,2 | Miscellaneous | 9,3 | 9,5 | 9,3 | 8,6 |
| 4,2 | 4,3 | 6,2 | 5,6 | Irrigation | 4,8 | 4,6 | 6,5 | 6,8 |
| 12,1 | 12,1 | 13,4 | 14,3 | Buildings and Roads | 50,2 | 79,7 | 74,4 | 69,8 |
| 2,5 | 1 | —4,1 | —4,1 | Transfers from Provincial | ... | ... | ... | ... |
| 157,4 | 148,2 | 157,5 | 161,0 | TOTAL | 118,9 | 155,0 | 139,6 | 131,6 |
| 1,822,3 | 1,981,8 | 2,197,0 | 2,191,0 | GRAND TOTAL | 1,733,2 | 2,147,0 | 2,124,7 | 2,094,9 |
| | | | | SURPLUS + DEFICIT — | +89,1 | —165,2 | +72,3 | +96,1 |

## Section M.—PROVINCIAL ADJUSTMENT—*continued.*

### Assam.

| Revenue. 1891-92. Accounts. | Revenue. 1892-93. Budget. | Revenue. 1892-93. Revised. | Revenue. Accounts. | | Expenditure. 1891-92. Accounts. | Expenditure. 1892-93. Budget. | Expenditure. 1892-93. Revised. | Expenditure. Accounts. |
|---|---|---|---|---|---|---|---|---|
| | | | | PROVINCIAL— | | | | |
| 532,2 | 510,4 | 520,1 | 518,7 | Revenue | 112,9 | 125,6 | 114,0 | 111,6 |
| 1 | 1 | 1 | 1 | Interest | 1 | 1 | 1 | 1 |
| ... | ... | ... | ... | Post Office, Telegraph and Mint | 1 | 1 | 1 | 1 |
| 27,9 | 24,2 | 27,4 | 26,1 | Civil Departments | 269,2 | 264,8 | 274,7 | 276,7 |
| 3,7 | 5,1 | 4,7 | 7,0 | Miscellaneous | 20,7 | 21,3 | 20,6 | 20,8 |
| ... | ... | ... | ... | Construction of Railways (charged against Revenue in addition to that under Famine Insurance) | 3 | 5,2 | 3,6 | 4,2 |
| 8,4 | 8,8 | 8,7 | 8,5 | Railways | 18,0 | 18,6 | 17,8 | 17,3 |
| 6,6 | 4,7 | 4,7 | 5,3 | Buildings and Roads | 107,5 | 139,0 | 140,6 | 132,2 |
| ... | ... | ... | ... | Transfers to Local | 19,0 | 19,0 | 1,5 | —6,6 |
| 578,9 | 553,3 | 565,7 | 565,7 | TOTAL | 547,8 | 593,7 | 573,0 | 556,4 |
| | | | | LOCAL— | | | | |
| 54,8 | 54,7 | 55,7 | 54,9 | Revenue | 3 | 3 | 3 | 3 |
| ... | ... | ... | ... | Post Office, Telegraph and Mint | 3,7 | 3,9 | 3,8 | 3,8 |
| 11,4 | 11,0 | 12,3 | 11,9 | Civil Departments | 26,6 | 29,5 | 28,3 | 28,3 |
| 5 | 6 | 6 | 6 | Miscellaneous | 2,2 | 2,4 | 2,2 | 2,1 |
| 10,5 | 9,6 | 10,4 | 10,5 | Buildings and Roads | 52,0 | 70,6 | 65,2 | 61,4 |
| 19,0 | 19,0 | 1,5 | —6,6 | Transfers from Provincial | ... | ... | ... | .... |
| 96,2 | 94,9 | 80,5 | 71,3 | TOTAL | 84,8 | 106,7 | 99,8 | 95,9 |
| 675,1 | 648,2 | 646,2 | 637,0 | GRAND TOTAL | 632,6 | 700,4 | 672,8 | 652,3 |
| | | | | SURPLUS + DEFICIT — | +42,5 | —52,2 | —26,6 | —15,3 |

### Bengal.

| Revenue. 1891-92. Accounts. | Revenue. 1892-93. Budget. | Revenue. 1892-93. Revised. | Revenue. Accounts. | | Expenditure. 1891-92. Accounts. | Expenditure. 1892-93. Budget. | Expenditure. 1892-93. Revised. | Expenditure. Accounts. |
|---|---|---|---|---|---|---|---|---|
| | | | | PROVINCIAL— | | | | |
| 3,342,0 | 3,034,3 | 3,110,9 | 3,114,6 | Revenue | 658,6 | 601,5 | 609,2 | 607,7 |
| 11,8 | 16,2 | 13,2 | 14,3 | Interest | 10,1 | 12,1 | 12,0 | 12,2 |
| ... | ... | ... | 2 | Post Office, Telegraph and Mint | 4 | ... | 4 | 7 |
| 416,1 | 410,5 | 383,0 | 386,9 | Civil Departments | 2,349,1 | 2,322,6 | 2,338,7 | 2,356,5 |
| 112,0 | 97,1 | 101,0 | 102,0 | Miscellaneous | 323,1 | 284,0 | 319,6 | 327,3 |
| ... | ... | ... | ... | Famine Relief and Insurance | ... | 10,0 | 3 | 1 |
| ... | ... | ... | ... | Construction of Railways (charged against Revenue in addition to that under Famine Insurance) | 8 | ... | ... | ... |
| 1,604,0 | 320,0 | 321,2 | 310,6 | Railways | 1,426,4 | 8 | 2,6 | 2,6 |
| 253,8 | 241,4 | 255,3 | 276,7 | Irrigation | 533,2 | 544,8 | 537,6 | 521,8 |
| 40,5 | 45,6 | 43,6 | 39,3 | Buildings and Roads | 402,5 | 315,0 | 293,5 | 290,5 |
| ... | ... | ... | ... | Transfers to Local | 87,9 | 74,3 | 125,0 | 135,0 |
| 5,780,2 | 4,165,1 | 4,228,2 | 4,244,6 | TOTAL | 5,792,1 | 4,165,1 | 4,238,9 | 4,254,4 |
| | | | | LOCAL— | | | | |
| 398,2 | 390,0 | 386,0 | 418,8 | Revenue | 2,6 | 2,2 | 3,0 | 1,4 |
| 4,3 | 4,9 | 4,9 | 4,9 | Interest | 6 | 5 | 1,0 | 1,0 |
| 1,6 | 1,5 | 1,5 | 1,5 | Post Office, Telegraph and Mint | 36,7 | 36,6 | 37,1 | 36,6 |
| 53,1 | 52,2 | 76,0 | 78,4 | Civil Departments | 153,6 | 146,1 | 175,5 | 175,1 |
| 22,0 | 19,0 | 23,2 | 24,5 | Miscellaneous | 9,8 | 11,7 | 10,3 | 10,9 |
| ... | ... | ... | ... | Famine Relief and Insurance | 1,2 | 10,0 | 30,0 | 28,6 |
| 1,3 | 1,3 | 1,3 | 1,4 | Irrigation | 1,3 | 8 | 1,3 | 1,2 |
| 41,4 | 39,0 | 43,0 | 43,7 | Buildings and Roads | 426,6 | 447,5 | 431,0 | 454,8 |
| 87,9 | 74,3 | 125,0 | 135,0 | Transfers from Provincial | ... | ... | ... | ... |
| 609,8 | 582,2 | 660,9 | 708,2 | TOTAL | 632,4 | 655,4 | 689,2 | 709,6 |
| 6,390,0 | 4,747,3 | 4,889,1 | 4,952,8 | GRAND TOTAL | 6,424,5 | 4,820,5 | 4,928,1 | 4,964,0 |
| | | | | SURPLUS + DEFICIT — | —34,5 | —73,2 | —39,0 | —11,2 |

## Section M.—PROVINCIAL ADJUSTMENT—*continued.*

## North-Western Provinces and Oudh.

| Revenue. 1891-92. Accounts. | Budget. | 1892-93. Revised. | Accounts. | | Expenditure. 1891-92. Accounts. | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|---|---|---|---|
| | | | | PROVINCIAL— | | | | |
| 2,400,3 | 2,362,3 | 2,378,0 | 2,366,6 | Revenue . . . | 553,2 | 561,3 | 541,2 | 540,3 |
| 23,3 | 32,3 | 19,2 | 20,0 | Interest . . . | 18,9 | 24,0 | 23,6 | 23,8 |
| 160,7 | 151,3 | 152,7 | 153,1 | Civil Departments . | 1,255,4 | 1,244,2 | 1,280,3 | 1,279,7 |
| 34,2 | 33,1 | 34,4 | 39,2 | Miscellaneous . . | 241,0 | 244,2 | 249,4 | 255,4 |
| ... | ... | ... | ... | Famine Relief and Insurance . . . | 2 | ... | ... | ... |
| ... | ... | ... | ... | Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . . . | 2,3 | ... | ... | ... |
| 58,3 | ... | ... | ... | Railways . . . | 37,8 | 4,0 | 4,2 | 4,1 |
| 599,2 | 487,2 | 587,3 | 579,5 | Irrigation . . . | 550,0 | 575,5 | 566,8 | 564,6 |
| 80,4 | 76,0 | 89,2 | 94,6 | Buildings and Roads . | 438,7 | 341,6 | 345,0 | 352,3 |
| ... | ... | ... | ... | Transfers to Local . | 263,3 | 238,9 | 248,0 | 249,5 |
| 3,356,4 | 3,142,2 | 3,260,8 | 3,253,0 | TOTAL . | 3,360,8 | 3,233,7 | 3,258,5 | 3,269,7 |
| | | | | LOCAL— | | | | |
| 767,2 | 766,6 | 770,3 | 767,8 | Revenue . . . | 318,3 | 328,1 | 320,9 | 318,8 |
| 2,1 | 2,1 | 2,0 | 1,9 | Interest . . . | ... | ... | ... | ... |
| ... | ... | ... | ... | Post Office, Telegraph and Mint . . | 18,3 | 18,5 | 18,4 | 18,4 |
| 33,3 | 34,0 | 34,7 | 34,6 | Civil Departments . | 456,4 | 459,8 | 465,7 | 467,9 |
| 14,1 | 13,8 | 13,7 | 13,6 | Miscellaneous . . | 3,3 | 3,3 | 3,6 | 3,8 |
| 6,6 | 7,2 | 6,6 | 7,2 | Buildings and Roads . | 264,1 | 237,9 | 243,0 | 242,3 |
| 263,3 | 238,9 | 248,0 | 249,5 | Transfers from Provincial | ... | ... | ... | ... |
| 1,086,6 | 1,062,6 | 1,075,3 | 1,074,6 | TOTAL . | 1,060,4 | 1,047,6 | 1,051,6 | 1,051,2 |
| 4,443,0 | 4,204,8 | 4,336,1 | 4,327,6 | GRAND TOTAL . | 4,421,2 | 4,281,3 | 4,310,1 | 4,320,9 |
| | | | | SURPLUS + DEFICIT— . | +21,8 | —76,5 | +26,0 | +6,7 |

## Punjab.

| Revenue. 1891-92. Accounts. | Budget. | 1892-93. Revised. | Accounts. | | Expenditure. 1891-92. Accounts. | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|---|---|---|---|
| | | | | PROVINCIAL— | | | | |
| 1,497,7 | 1,466,7 | 1,470,4 | 1,467,0 | Revenue . . . | 284,0 | 328,3 | 313,9 | 314,2 |
| 24,0 | 27,2 | 29,1 | 27,3 | Interest . . . | 18,6 | 20,5 | 20,8 | 20,4 |
| 4 | 4 | 4 | 6 | Post Office, Telegraph and Mint . . | 9,9 | 11,5 | 11,5 | 11,9 |
| 141,4 | 140,3 | 133,1 | 133,5 | Civil Departments . | 968,8 | 1,016,8 | 1,018,8 | 1,027,2 |
| 29,8 | 27,8 | 27,3 | 26,7 | Miscellaneous . . | 142,5 | 142,5 | 136,7 | 133,9 |
| 11,2 | ... | ... | ... | Railways . . . | 19,9 | ... | ... | ... |
| 6,8 | 7,3 | 6,2 | 5,4 | Irrigation . . . | 22,2 | 20,6 | 30,8 | 28,9 |
| 38,7 | 36,9 | 35,7 | 37,4 | Buildings and Roads . | 329,2 | 313,1 | 307,3 | 310,5 |
| ... | ... | ... | ... | Transfers to Local . | —43,4 | —44,0 | —44,5 | —43,0 |
| 1,750,9 | 1,706,6 | 1,702,2 | 1,697,9 | TOTAL . | 1,751,7 | 1,809,3 | 1,795,3 | 1,804,0 |
| | | | | LOCAL— | | | | |
| 345,3 | 348,0 | 349,6 | 353,3 | Revenue . . . | 122,0 | 124,0 | 124,1 | 120,4 |
| 1 | 1 | 1 | 1 | Interest . . . | ... | ... | ... | ... |
| 4,7 | 4,1 | 4,6 | 4,3 | Post Office, Telegraph and Mint . . | 5,1 | 5,3 | 5,2 | 5,2 |
| 26,5 | 24,2 | 24,0 | 24,7 | Civil Departments . | 118,8 | 127,0 | 125,0 | 125,8 |
| 3,8 | 4,1 | 3,3 | 3,3 | Miscellaneous . . | 10,1 | 7,8 | 7,0 | 6,5 |
| 3,0 | 1,8 | 1,8 | 1,6 | Irrigation . . . | 6 | 7 | 6 | 6 |
| 22,9 | 22,8 | 22,3 | 25,1 | Buildings and Roads . | 115,1 | 114,8 | 118,2 | 112,7 |
| —43,4 | —44,0 | —44,5 | —43,0 | Transfers from Provincial | ... | ... | ... | ... |
| 362,9 | 361,1 | 361,2 | 369,4 | TOTAL . | 371,7 | 379,6 | 380,1 | 371,2 |
| 2,112,9 | 2,067,7 | 2,063,4 | 2,067,3 | GRAND TOTAL . | 2,123,4 | 2,188,9 | 2,175,4 | 2,175,2 |
| | | | | SURPLUS + DEFICIT— . | —10,5 | —121,2 | —112,0 | —107,9 |

## Section M.—PROVINCIAL ADJUSTMENT—*concluded.*

### Madras.

| Revenue 1891-92. Accounts. | Revenue Budget. | Revenue 1892-93. Revised. | Revenue Accounts. | | Expenditure 1891-92. Accounts. | Expenditure Budget. | Expenditure 1892-93. Revised. | Expenditure Accounts. |
|---|---|---|---|---|---|---|---|---|
| | | | | PROVINCIAL— | | | | |
| 2,637,9 | 2,640,9 | 2,693,5 | 2,708,2 | Revenue | 718,6 | 729,9 | 724,4 | 730,4 |
| 4,4 | 5,3 | 10,0 | 8,5 | Interest | 6,9 | 10,3 | 14,2 | 14,3 |
| ... | ... | 1 | 1 | Post Office, Telegraph and Mint | 9,0 | 9,5 | 8,0 | 7,9 |
| 174,9 | 169,1 | 185,3 | 191,8 | Civil Departments | 1,363,8 | 1,386,2 | 1,401,5 | 1,409,8 |
| 27,5 | 27,5 | 26,1 | 28,7 | Miscellaneous | 222,2 | 232,3 | 226,0 | 224,7 |
| ... | ... | ... | ... | Famine Relief | 15,7 | 100,0 | 30,0 | 24,4 |
| ... | ... | ... | ... | Construction of Railways | 42,7 | 155,0 | 87,5 | 91,9 |
| ... | ... | ... | ... | Railways | 3,6 | | ... | ... |
| 16,1 | 15,0 | 15,5 | 16,0 | Irrigation | 399,9 | 315,0 | 335,9 | 333,2 |
| 16,2 | 14,0 | 14,8 | 13,5 | Buildings and Roads | 313,8 | 293,0 | 269,5 | 253,8 |
| ... | ... | ... | ... | Transfers to Local | 22,6 | —105,0 | 24,4 | 35,5 |
| 2,877,0 | 2,871,8 | 2,945,3 | 2,966,8 | TOTAL | 3,118,8 | 3,126,2 | 3,121,4 | 3,125,9 |
| | | | | LOCAL— | | | | |
| 850,1 | 982,5 | 1,005,0 | 1,020,7 | Revenue | 417,0 | 462,7 | 424,7 | 420,4 |
| 10,2 | 9,3 | 10,0 | 10,0 | Interest | 6 | 9 | 1,0 | 8 |
| 20,5 | 22,9 | 22,3 | 23,4 | Civil Department | 260,5 | 283,5 | 271,4 | 259,9 |
| 57,0 | 54,7 | 60,1 | 59,6 | Miscellaneous | 27,8 | 32,8 | 31,1 | 30,6 |
| ... | ... | ... | ... | Irrigation | 2,4 | 3,1 | 2,2 | 1,9 |
| 99,8 | 95,4 | 94,2 | 94,5 | Buildings and Roads | 451,0 | 429,1 | 482,3 | 463,3 |
| 22,6 | —105,0 | 24,4 | 35,5 | Transfers from Provincial | ... | ... | ... | ... |
| 1,060,2 | 1,059,8 | 1,216,0 | 1,243,7 | TOTAL | 1,159,3 | 1,212,1 | 1,212,7 | 1,176,9 |
| 3,937,2 | 3,931,6 | 4,161,3 | 4,210,5 | GRAND TOTAL | 4,278,1 | 4,338,3 | 4,334,1 | 4,302,8 |
| | | | | SURPLUS + DEFICIT— | —340,9 | —406,7 | —172,8 | —92,3 |

### Bombay.

| Revenue 1891-92. Accounts. | Revenue Budget. | Revenue 1892-93. Revised. | Revenue Accounts. | | Expenditure 1891-92. Accounts. | Expenditure Budget. | Expenditure 1892-93. Revised. | Expenditure Accounts. |
|---|---|---|---|---|---|---|---|---|
| | | | | PROVINCIAL— | | | | |
| 3,758,1 | 3,608,5 | 3,662,0 | 3,728,6 | Revenue | 1,715,0 | 1,785,0 | 1,759,3 | 1,812,3 |
| 23,2 | 26,3 | 26,5 | 25,9 | Interest | 17,9 | 19,9 | 20,5 | 20,5 |
| 5 | 5 | ... | ... | Post Office, Telegraph and Mint | 11,1 | 11,1 | 10,6 | 10,5 |
| 151,1 | 146,6 | 159,4 | 164,5 | Civil Departments | 1,523,7 | 1,594,9 | 1,515,5 | 1,510,9 |
| 35,4 | 36,5 | 37,8 | 38,3 | Miscellaneous | 249,9 | 246,8 | 254,7 | 256,8 |
| ... | ... | ... | ... | Famine Relief | 2 | 10,0 | 3 | 3 |
| ... | ... | ... | ... | Construction of Railways | 117,2 | 23,0 | 43,3 | 42,2 |
| ... | 10,7 | 6,5 | 6,4 | Railways | —1 | 7,7 | 5,8 | 6,4 |
| 1,7 | 1,3 | 2,1 | 1,7 | Irrigation | 3,8 | 10,5 | 2,0 | 1,0 |
| 75,1 | 77,0 | 78,8 | 80,3 | Buildings and Roads | 398,2 | 322,5 | 348,2 | 351,7 |
| ... | ... | ... | ... | Transfers to Local | 61,4 | 62,7 | 64,1 | 57,0 |
| 4,045,1 | 3,907,4 | 3,973,1 | 4,045,7 | TOTAL | 4,098,3 | 4,094,1 | 4,024,3 | 4,069,6 |
| | | | | LOCAL— | | | | |
| 320,2 | 327,5 | 317,6 | 318,2 | Revenue | 32,0 | 33,2 | 32,6 | 33,3 |
| 8 | 8 | 8 | 8 | Interest | 1,2 | 1,1 | 1,1 | 1,2 |
| 66,9 | 63,9 | 68,1 | 68,2 | Civil Departments | 196,6 | 209,9 | 201,6 | 201,1 |
| 11,0 | 8,6 | 2,6 | 2,6 | Miscellaneous | 7,5 | 8,0 | 8,1 | 7,3 |
| 51,0 | 50,0 | 58,6 | 61,0 | Buildings and Roads | 254,4 | 265,7 | 287,5 | 273,6 |
| 61,4 | 62,7 | 64,1 | 57,0 | Transfers from Provincial | ... | ... | ... | ... |
| 511,3 | 513,5 | 511,8 | 507,8 | TOTAL | 491,7 | 517,9 | 530,9 | 516,5 |
| 4,556,4 | 4,420,9 | 4,484,9 | 4,553,5 | GRAND TOTAL | 4,590,0 | 4,612,0 | 4,555,2 | 4,586,1 |
| | | | | SURPLUS+ DEFICIT— | —33,6 | —191,1 | —70,3 | —32,6 |

## Section N.—EXPENDITURE NOT CHARGED TO REVENUE.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 3,500,0 | EXPENDITURE . . . | 4,035,0 | 3,986,7 | 3,986,3 |

374. In 1891-92 the total capital expenditure on Railways and Irrigation Works shown under 48 and 49 capital expenditure in this group was limited to 3,500,0 and the capital expenditure incurred in excess of this sum was charged against the Famine Insurance Grant as capital expenditure on Protective Railways. In 1892-93 a larger programme for capital expenditure was sanctioned, but the amount to be shown under this group was limited to 3,500,0 *plus* the actual expenditure during the year on the Bareilly-Rampur-Moradabad Railway and the Jherria Extension of the East Indian Railway, and the remainder of the total capital expenditure was to be shown partly under the Famine Insurance Grant and partly under "37.—Construction of Railways." The following table shows the comparison of the whole of the capital expenditure with the estimates of the year and the actuals of the previous year :—

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 484,8 | 34. Construction of Protective Railways | 1,011,7 | 993,9 | 984,5 |
| ... | 37. Construction of Railways, Imperial . | 118,3 | 158,5 | 201,2 |
| 2,770,3. | 48. State Railways . . . . | 3,485,0 | 3,436,7 | 3,455,2 |
| 729,7 | 49. Irrigation Works . . . . | 550,0 | 550,0 | 531,1 |
| 3,984,8 | | 5,165,0 | 5,139,1 | 5,172,0 |

375. In order to compare the actual expenditure with the sanctioned grant, the figures connected with the Bareilly-Rampur-Moradabad Railway and the Jherria Extension of the East Indian Railway should be excluded, as the grants allotted for them were outside the ordinary grant for capital expenditure and could not be diverted for other purposes. The Budget also included a grant of 300,0 for the Assam-Bengal Railway, but the construction of the line having been made over to a Company during the year, the grant was transferred from this head and applied to meet the expenditure incurred by the Company and charged against its deposit account. A refund of 47,9 was also obtained from the Company on account of the outlay incurred by Government on the line before its transfer to the Company, and this has been adjusted by deduction from the total expenditure. As this amount cannot be considered to have been available for expenditure during the year, it should also be left out of account in the comparison of the actual expenditure with the sanctioned grant. On the other hand the following additional grants were sanctioned during the course of the year, and should be included in the sanctioned grants :—

| | |
|---|---|
| For the East Coast Railway . . . . . | 150,0 |
| „ East Indian Railway, Azimgunge Ferry . . . | 14,3 |
| „ Tirhoot Railway, Rolling Stock . . . . | 83,0 |
| „ Godra-Rutlam Railway . . . . . | 130,0 |
| | 377,3 |

If allowance be made for all the special items mentioned above the comparison would stand as follows :—

| | Budget. | Accounts. |
|---|---|---|
| Total as shown above . . . . . | 5,165,0 | 5,172,0 |
| Deduct for Jherria Extension and Bareilly-Rampur-Moradabad Railway . . | −535,0 | −486,3 |
| Assam-Bengal Railway . . | −300,0 | +47,9 |
| Add for additional grants sanctioned during the year shown above . . . . . | +377,3 | ... |
| | 4,707,3 | 4,733,6 |

The actual expenditure has thus exceeded the sanctioned grants by 26,3, and this has been allowed for in the Revised grant for 1893-94.

## Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*continued.*

### 48.—State Railways.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| | *Principal Lines under Construction—* | | | |
| ... | East Indian Jherria Extension | 160,0 | 190,0 | 234,5 |
| 204,5 | Godra-Rutlam | 450,0 | 580,0 | 633,4 |
| 506,2 | Mu Valley | 502,1 | 447,6 | 447,7 |
| 47,9 | Bengal-Assam, Northern Section | 300,0 | —29,4 | —33,6 |
| 87,4 | Barsoe-Kissengunge | 20,0 | 43,2 | 45,6 |
| 31,9 | Lucknow-Rai Bareilly-Benares | 205,0 | 154,6 | 126,8 |
| 18,6 | Bareilly-Rampur-Moradabad | 375,0 | 296,7 | 251,8 |
| 68,1 | Mari-Attock | 285,0 | 204,4 | 211,1 |
| 182,4 | Mushkaf-Bolan | 200,0 | 255,9 | 267,2 |
| 111,7 | Dharmaveram-Hindupur | 150,0 | 100,0 | 102,7 |
| 1,303,7 | East Coast, including Kistna | 1,088,1 | 1,248,9 | 1,233,6 |
| 1,1 | Meiktila Branch | 6,9 | 26,9 | 27,6 |
| ... | Palanpur-Deesa | ... | 12,0 | 11,2 |
| 24,0 | Frontier Railway Reserve | 33,5 | 33,0 | 30,1 |
| 2,587,5 | Total | 3,775,6 | 3,563,3 | 3,589,7 |
| | *Principal Open Lines—* | | | |
| —75,1 | East Indian | 140,1 | 599,4 | 604,1 |
| —44,3 | Rajputana-Malwa | 11,6 | 64,1 | 51,4 |
| 128,3 | Eastern Bengal | 180,7 | 133,7 | 89,5 |
| 2,1 | Oudh and Rohilkund | 58,5 | —24,3 | —19,7 |
| 265,7 | North-Western | 433,1 | 425,0 | 445,2 |
| ... | Guntakul-Dharmaveram | ... | 358,8 | 357,8 |
| —174,5<br>351,4 | South Indian<br>Villupuram-Guntakul | 227,0 | —164,2 | —202,6 |
| 453,6 | Total | 1,050,4 | 1,392,5 | 1,325,7 |
| 214,0 | Other Railways and Stores | —211,0 | —366,7 | —274,5 |
| 3,255,1 | GRAND TOTAL | 4,615,0 | 4,589,1 | 4,640,9 |
| | Distributed as below :— | | | |
| 484,8 | 34. Construction of Protective Railways | 1,011,7 | 993,9 | 984,5 |
| ... | 37. Construction of Railways charged to Revenue, Imperial | 118,3 | 158,5 | 201,2 |
| 2,770,3 | 48. State Railways | 3,485,0 | 3,436,7 | 3,455,2 |
| 3,255,1 | Total | 4,615,0 | 4,589,1 | 4,640,9 |
| 2,015,5 | India | 2,542,0 | 2,880,3 | 2,983,7 |
| 864,3 | England | 1,382,0 | 1,068,0 | 1,034,7 |
| 375,3 | Exchange | 691,0 | 640,8 | 622,5 |
| 3,255,1 | Total | 4,615,0 | 4,589,1 | 4,640,9 |

376. As regards the *Lines under Construction* the Jherria Extension was commenced during the year and greater progress was made than expected owing to the utilisation of second-hand material instead of waiting for new material which must have been indented for from England. The grant for the Godra-Rutlam also was exceeded owing to a larger supply of materials from England. The lapse on the grant for the Mu Valley Railway was due to the stoppage of work on one division for a part of the year under the orders of the Government of India. The construction of the Assam-Bengal Railway was made over to a Company during the year and the past outlay incurred by Government on the line was transferred to the Company's account by credit under this head. The Barsoe-Kissengunge Extension of the Eastern Bengal Railway was completed during 1892-93 and the actual expenditure exceeded the grant owing to larger outlay on water-ways and the raising of embankments rendered necessary by floods. The Lucknow-Rai Bareilly-Benares and the Bareilly-Rampur-Moradabad Railways were commenced towards the end of the year 1891-92, and the full amounts allotted for them in 1892-93 could not be utilised owing to a delay in the receipt of stores from England. The progress of the Mari-Attock line was considerably retarded by the prevalence of cholera and other sickness in the

## Section N.—EXPENDITURE NOT CHARGED TO REVENUE—*continued.*

### 48.—State Railways—*continued.*

neighbourhood, but the Mushkaf-Bolan line was pushed on more rapidly than was at first allowed for. The grant for the East Coast Railway was increased during the course of the year and work was pushed on to a greater extent than was contemplated in the Budget programme. The Palanpur-Deesa line was commenced during the year, though no provision had been made for it in the Budget As regards the Meiktila Branch, provision was made in the Budget for it only as a famine relief work, but funds were subsequently allotted to complete the work.

377. As regards the *Open Lines*, the large expenditure against the East Indian Railway is due to the transfer of the outlay on the Patna-Gya Railway on its amalgamation with the undertaking, and to the cost of re-sleepering that line having been debited to Capital under the orders of the Government of India. On the Rajputana-Malwa line the expenditure against final heads of account was less than the Budget Estimate, owing to debits for land required at Delhi not having been raised by the Civil Department, to the late receipt of sanction to an estimate for fencing, to sale of press machinery, to credits for materials returned into store, and to the sale of an engine; but, on the other hand, the store balance was not reduced as anticipated, owing to an adjustment on account of rails received from the Bengal-Nagpur Railway, to large purchases of coal and timber late in the year, and to less issue of stores to Revenue and Capital works. There was a large lapse on the grant for the Eastern Bengal Railway in consequence of the late arrival from England of materials for the construction of goods wagons. On the Oudh and Rohilkhand Railway certain works were postponed, and the supplies of materials from England were smaller and at the same time credits were obtained for issue of stores to the Bareilly-Rampur-Moradabad and Lucknow Rai Bareili-Benares Railways. The expenditure on the North-Western Railway includes heavy outlay on gradient improvements. The expenditure against the Guntakal-Dharmaveram line represents the past outlay on this section of the Guntakal-Hindupur line, which was included with the South Indian Railway, but is now recorded separately in consequence of the working of the line having been taken over from the South Indian Railway by the Southern Marhatta Railway Company. This accounts for the credit under the South Indian and Villupuram-Guntakal Railways. The credit under Other Railways is on account of the transfer of the outlay on the Patna-Gya line to the East Indian Railway mentioned above.

### 49.—Irrigation Works.

| 1891-92. Accounts. | | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|---|
| 38,9 | Orissa Canals | 40,0 | 39,7 | 36,3 |
| 20,4 | Sone Canals | 20,0 | 13,5 | 5,6 |
| 16,9 | Ganges Canal | 28,5 | 13,5 | 11,0 |
| 21,7 | Lower Ganges Canal | 25,4 | 17,1 | 20,8 |
| 2,5 | Agra Canal | 5,5 | 2,2 | 2,4 |
| 6,5 | Eastern Jumna Canal | 10,6 | 4,4 | 2,9 |
| 4,7 | Western Jumna Canal | 20,0 | 11,9 | 11,7 |
| 2,1 | Bari Doab Canal | 30,0 | 26,2 | 25,2 |
| 33,5 | Sirhind Canal | 20,0 | 16,9 | 15,6 |
| 350,6 | Chenab Canal | 120,0 | 153,0 | 152,6 |
| 56,8 | Sirsa Branch Canal | 60,0 | 62,0 | 61,2 |
| 42,9 | Kistna Delta | 42,3 | 32,2 | 30,7 |
| 110,2 | Periyar Project | 84,1 | 131,1 | 131,4 |
| 8,5 | Eastern Nara Works | 17,9 | 17,8 | 18,0 |
| 13,5 | Other Projects | 15,7 | 8,5 | 5,7 |
| ... | Reserve | 10,0 | ... | ... |
| 729,7 | TOTAL OUTLAY | 550,0 | 550,0 | 531,1 |
| | Distributed as below— | | | |
| 716,9 | India | 544,5 | 536,9 | 521,8 |
| 8,9 | England | 3,7 | 8,2 | 5,8 |
| 3,9 | Exchange | 1,8 | 4,9 | 3,5 |

378. The decrease in the expenditure during 1892-93, as compared with that of 1891-92, was principally due to the vigorous prosecution of works in connection with the Chenab Canal in the earlier year. In the Budget and Revised Estimates the requirements of the canals in Bengal and the North-Western Provinces and Oudh were over-estimated.

### 50.—Capital Charge involved in Redemption of Liabilities.

| 1891-92. Accounts. | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|
| ... | ... | ... | ... |

379. There were no transactions under this head either in 1891-92 or in 1892-93.

## Section O.—PERMANENT DEBT.

| | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|
| INDIA— | | | |
| Incurred | 250,0 | 250,0 | 250,0 |
| Discharged | 2,0 | 5,0 | 4,8 |
| NET INDIA | +248,0 | +245,0 | +245,2 |
| ENGLAND— | | | |
| *Incurred—* | | | |
| India 3 per cent. Stock | 1,800,0 | 1,300,0 | 1,300,0 |
| India 3½ per cent. Debentures | ... | .. | ... |
| TOTAL INCURRED | 1,800,0 | 1,300,0. | 1,300,0 |
| *Discharged—* | | | |
| India 5 per cent. Stock | ... | 4 | 4 |
| India 4 per cent Stock | ... | 5 | 9 |
| India 3½ per cent. Debentures | ... | ... | ... |
| Oudh and Rohilkhand Railway Debentures | 1,770,3 | 1,770,3 | 1,770,3 |
| South Indian Railway Debentures | 150,0 | 150,0 | 150,0 |
| TOTAL DISCHARGED | 1,920,3 | 1,921,2 | 1,921,6 |
| NET ENGLAND | —120,3 | —621,2 | —621,6 |
| NET BOTH | +127,7 | —376,2 | —376,4 |

380. Detailed explanation of the various entries under this head has already been given on page 35 when the Interest charges were being considered.

## Section P.—UNFUNDED DEBT.

| | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|
| Special Loans | —1 | —2 | —1 |
| Treasury Notes and Service Funds, India | +44,4 | +43,7 | +41,7 |
| Savings Bank Deposits | +824,7 | +1,012,6 | +922,3 |
| TOTAL | +869,0 | +1,056,1 | +963,9 |

381. The first two heads do not call for any special remarks. The details of *Savings Bank Deposits* are as follows:—

| | Budget. | Revised. | Accounts. |
|---|---|---|---|
| Presidency Savings Banks | +41,5 | +47,0 | +46,2 |
| Post Office Savings Banks | +664,0 | +855,0 | +759,5 |
| State Railway Provident Institutions | +59,8 | +44,5 | +42,0 |
| Civil Engineer's Provident Fund | +31,9 | +27,2 | +34,5 |
| Regimental Savings Banks | —4,0 | +3,5 | +6,1 |
| Special accounts | +31,5 | +35,4 | +34,0 |
| TOTAL | +824,7 | +1,012,6 | +922,3 |

382. In the Budget Estimate it was not considered desirable to take the net deposits of the *Post Office Savings Banks* higher than 400,0, excluding the credit on account of interest. The actual net deposits however amounted to 490,2. The *State Railway* and *Civil Engineer's Provident Funds* do not call for any special remarks. The fluctuations under *Regimental Savings Banks* are dependent to a great extent on the transfers of British Regiments between India and England, and are not therefore susceptible of an accurate forecast. The net credit under *Special Accounts* was chiefly on account of the General Family Pension and the Hindu Family Annuity Funds, which did not invest their balances owing to the high price of Government Securities during the year. There was also a total receipt of 13,2 on account of the Post Office Life Insurance and Guarantee Funds. The other accounts do not call for any special remarks.

## Section Q.—DEPOSITS AND ADVANCES.

| | 1892-93. Budget. Cr. | Dr. | Net. | Revised. Cr. | Dr. | Net. | Accounts. Cr. | Dr. | Net. |
|---|---|---|---|---|---|---|---|---|---|
| INDIA— | | | | | | | | | |
| Provincial Balances (net) | ... | ... | —1,161,7 | ... | ... | —363,8 | ... | ... | — 177,4 |
| Appropriation for reduction of Debt | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Excluded Local Funds | 680,1 | 690,2 | — 10,1 | 759,5 | 753,7 | + 5,3 | 728,5 | 728,2 | + 3 |
| Political and Railway Funds | 319,8 | 305,1 | + 14,7 | 323,4 | 328,9 | — 5,5 | 332,7 | 331,6 | + 1,1 |
| Deposits of Sinking Funds | 9,0 | ... | + 9,0 | 4,5 | ... | + 4,5 | 4,5 | ... | + 4,5 |
| Departmental and Judicial Deposits | 14,608,2 | 14,610,4 | — 2,2 | 15,907,8 | 15,732,1 | + 175,7 | 16,153,4 | 15,890,7 | + 262,7 |
| Advances | 8,961,3 | 8,941,4 | + 19,9 | 14,646,2 | 14,869,4 | —223,2 | 14,905,2 | 15,141,8 | — 236,6 |
| Suspense Accounts | 42,0 | 41,4 | + 6 | 19,5 | 51,8 | — 32,3 | 75,6 | 204,8 | — 129,2 |
| Exchange on Remittance Accounts | ... | ... | + 459,2 | ... | ... | + 915,0 | ... | ... | +1,160,4 |
| Miscellaneous | 61,0 | 194,7 | — 133,7 | 55,0 | 76,8 | — 21,8 | 123,8 | 259,7 | — 135,9 |
| ENGLAND | 6,2 | 1,6 | + 4,6 | 4,5 | 4,8 | — 3 | 4,5 | 5,1 | — 6 |
| TOTAL | ... | ... | — 799,7 | ... | ... | +454,1 | | | + 749,3 |

383. The net debit under *Provincial Balances* has been explained in paragraph 373. The transactions of the *Excluded Local Funds* differed only slightly from the estimates. The *Political and Railway Funds* comprise the Bahu Begum's Fund and the several Guaranteed Railway Funds. The balance of the Bahu Begum's Fund was exhausted during the year, and the pensions payable from the Fund have since then being treated as expenditure. Under Railway Funds the net credit was over-estimated in the Budget.

384. The character and magnitude of the transactions recorded as *Judicial and Departmental Deposits* render them unsusceptible of an accurate forecast. The large net credit was due chiefly to a receipt from the Gwalior Durbar on account of stores for the Goona Bina Railway, to the Bengal North-Western Railway Company's share of the net earnings of their Railway, which was not actually paid during the year, having been debited as expenditure by credit to this head, and also to an increase in the Revenue and Civil Courts Deposits in the North-Western Provinces and Oudh and Madras, and in the personal deposits in Bombay

385. The net figures entered against the head *Advances* may be divided as follows :—

| | Budget. | Revised. | Account. |
|---|---|---|---|
| Coinage Accounts | + 10,0 | — 182,2 | —255,9 |
| Other Advances | + 9,9 | — 41,0 | +19,3 |
| | + 19,9 | —223,2 | —236,6 |

The net debit under *Coinage Accounts* resulted chiefly from the new coin manufactured in the Mints having been less than the Mint certificates paid during the year, and from an increase in the small coin depôt balances at Calcutta and Bombay. The net credit under *Other Advances* is the final outcome of a number of transactions which do not require special notice here.

386. Under *Suspense Accounts* the debit of 129,2 is chiefly on account of an increase in the balance in the hands of the officers of the Behar Opium Agency, Postal Department, and Railway Officers of the Public Works Department, counterbalanced by a credit of 20,0 on the realization of a Bill of Exchange outstanding at the end of the previous year.

387. The gross receipts and payments working up to the net figures under *Exchange on Remittance Accounts* are as follows :—

| Budget, 1892-93. Sterling Amount. | Exchange. Cr. | Dr. | | Accounts, 1892-93. Sterling Amount. | Exchange. Cr. | Dr. |
|---|---|---|---|---|---|---|
| | | | Permanent Debt— | | | |
| +879,7 | 439,8 | ... | Money raised for advances to Railway Companies | +347,5 | 209,0 | ... |
| —1,000,0 | ... | 500,0 | Other Loans | —969,1 | ... | 583,0 |
| +4,6 | 2,3 | ... | Deposits and Advances | —6 | ... | 3 |
| —50,6 | ... | 25,3 | Net payments to Guaranteed and Subsidized Railways, including remittances to India | +696,7 | 419,2 | ... |
| | | | Cash Balance— | | | |
| +1,084,9 | 542,4 | ... | Increase (—) Decrease (+) | +1,854,2 | 1,115,5 | ... |
| ... | 984,5 | 525,3 | TOTAL | ... | 1,743,7 | 583,3 |
| ... | 459,2 | ... | NET | ... | 1,160,4 | ... |

## Section Q.—DEPOSITS AND ADVANCES—*continued.*

388. The following is a statement of the adjustments in the accounts by which the above result was obtained :—

| 1892-93. Budget. Sterling. | 1892-93. Budget. Exchange. | | 1892-93. Accounts. Sterling. | 1892-93. Accounts. Exchange. |
|---|---|---|---|---|
| 17,000,0 | 8,500,0 | Bills drawn by the Secretary of State . . | 16,532,2 | 9,946,2 |
| 408,5 | 204,3 | Net remittances of Railway Capital to India . | —38,6 | —23,3 |
| —1,191,8 | —595,9 | Miscellaneous remittances . . . . . | —1,267,5 | —762,6 |
| | | *Deduct—* | | |
| 17,135,3 | 8,567,6 | Net expenditure in England . . . . . | 17,154,8 | 10,320,7 |
| 918,6 | 459,2 | Difference, being Exchange brought to account in excess of that involved in the Remittances from India during the year . . . . . | 1,928,7 | 1,160,4 |

389. The debit under *Miscellaneous* was chiefly on account of the Exchange on the decrease in the balance of the Secretary of State's bills which remained unpaid at the end of the year.

# Sections R and RR.—IMPERIAL AND PROVINCIAL LOANS AND ADVANCES.

| | | 1892-93. Budget. | | 1892-93. Accounts. | |
|---|---|---|---|---|---|
| INDIA | Imperial Loans and Advances | 98,2 | —277,0 | 151,9 | —508,2 |
| | Provincial Loans and Advances | 230,2 | —662,9 | 293,5 | —786,8 |

390. The following are the details of the Imperial Section of the Accounts :—

| 1892-93. Budget. Amount advanced. | 1892-93. Budget. Amount repaid. | | 1892-93. Accounts. Amount advanced | 1892-93. Accounts. Amount repaid. |
|---|---|---|---|---|
| 40,0 | 5,0 | Loans to Native States | 36,7 | 14,4 |
| 123,3 | 70,4 | „ Presidency Corporations and Port Trusts | 316,7 | 73,0 |
| 16,0 | 9 | „ Mofussil Municipalities | 25,5 | 15,8 |
| ... | 1,0 | „ District and other Local Committees | 8,1 | 1,3 |
| 80,0 | 1,09 | „ Landholders and Notabilities | 74,6 | 5 |
| 17,7 | 10,0 | Advances to Cultivators | 46,6 | 46,9 |
| 277,0 | 98,2 | TOTAL AS ABOVE | 508,2 | 151,9 |

391. The payment under *Loans to Native States* represents a portion of the loan granted to the Cooch Behar State for the Cooch Behar Railway. Of the amount repaid 9,4 (for which provision was not made in the Budget) is also on account of the same, and the remaining 5,0 is on account of the balance of loan due from the Cambay State. Under *Loans to Presidency Corporations* and *Port Trusts* the Budget provided for an advance of 55,6 only to the Calcutta Port Trust on account of the Kidderpore dock, but 291,7 was actually required during the year. On the other hand, the Madras Harbour Board took only 15,0 out of the loan of 57,7 provided in the Budget. The advance of 10,0 for the Bombay Port Trust provided in the Budget was duly made. The repayments corresponded with the Budget, except that in Bombay there was an extra repayment by the Port Trust from the unexpended balance of the revenue surplus of 1891-92, which was utilised in equal portions for repaying interest-bearing and non-interest-bearing loans. Under *Mofussil Municipalities* the Ajmere Municipality took a net advance of 7,8 (21,3—13,5) against an estimate of 15,3 (16,0-7). There were also advances of 4,3— and repayments of 2,2 to and by Municipalities in Upper Burma for which provision was made in the Budget under the Provincial Loans and Advances Account. The excess advance under *District Committees, etc.*, was due to a loan of 7,5 to the Cantonment Committee, Secunderabad, for Water Works, which was sanctioned after the Budget was framed. Under *Loans to Notabilities* it was estimated that the Bishop of Rangoon would receive an advance of 7,5 for the Rangoon Cathedral and repay 10,2, but he took an advance of 2,0 only and repaid nothing. Under *Advances to Cultivators* the accounts include the advances and repayments in Upper Burma, which were provided for in the Budget under Provincial Loans and Advances; these advances were smaller and repayments larger than anticipated, the scarcity in that Province having ceased.

392. The following are the particulars of the Provincial and Local Loans Account :—

| 1892-93. Budget. Amount advanced. | 1892-93. Budget. Amount repaid. | | 1892-93. Accounts. Amount advanced. | 1892-93. Accounts. Amount repaid. |
|---|---|---|---|---|
| 322,6 | 21,9 | Loans to Mofussil Municipalities | 240,5 | 33,8 |
| ... | 4,9 | „ Port Funds | 7,3 | 4,9 |
| ... | 5,8 | „ District Committees | 21,0 | 8,0 |
| 9,8 | 28,3 | „ Landholders, etc. | 5,5 | 20,8 |
| 298,2 | 140,4 | Advances to Cultivators | 496,3 | 204,5 |
| 32,3 | 28,9 | „ under Special Laws | 16,2 | 21,5 |
| 662,9 | 230,2 | TOTAL AS ABOVE | 786,8 | 293,5 |

## Sections R and RR.—IMPERIAL AND PROVINCIAL LOANS AND ADVANCES—*continued.*

393. The estimates of the *Loans to Municipalities* were generally framed too high. The principal advances made during the year, most of which were for water-works, are—

| | | |
|---|---|---|
| Raipur Municipality | | 10,0 |
| Agra | „ | 10,6 |
| Benares | „ | 50,0 |
| Cawnpore | „ | 30,0 |
| Lucknow | „ | 20,0 |
| Simla | „ | 30,0 |
| Delhi | „ | 11,2 |
| Tanjore | „ | 16,4 |
| Dhulia | „ | 15,0 |
| | | 193,2 |

The principal difference in the repayments under this head was due to the balance (9,4) of the Naini Tal Protective Works Loan having been written off by debit to Public Works Expenditure.

394. The 7,3 entered against *Port Funds* is on account of a loan to the Chittagong Port Fund.

395 The 21,0 entered against *District Committees* was granted to the District Boards of Darbhangha (18,0) and Dinajpur (3,0) in Bengal. The Budget Estimate under *Advances to Cultivators* was considerably exceeded in Madras and Bombay owing to scarcity, an extra grant of 30,0 having been sanctioned for the latter Province by the Government of India. The *Advances under Special Laws* represent chiefly the Drainage and Embankment advances in Bengal which were over-estimated in the Budget. The recoveries were also chiefly on account of these advances, of advances under the Jhansi-Encumbered Estates' Acts and the Oudh Talukdars' Relief Act, advances by Talookdari, Settlement Officers and to Kaira Thakoors in Bombay.

## Section S.—CAPITAL OF RAILWAY COMPANIES.

| | India, 1892-93. | | | England, 1892-93. | | | Total, 1892-93. | | |
|---|---|---|---|---|---|---|---|---|---|
| | Budget. | Revised. | Accounts. | Budget. | Revised. | Accounts. | Budget. | Revised. | Accounts. |
| *Guaranteed Companies.* | | | | | | | | | |
| B., B. and C. I. . . | +100,8 | +144,4 | +136,6 | —120,0 | —121,2 | —120,9 | —19,2 | +23,2 | +15,7 |
| G. I. P. . . . . | +247,0 | +307,1 | +278,5 | —385,0 | —87,5 | —82,1 | —138,0 | +219,6 | +196,4 |
| M. . . . . | —13,7 | +48,1 | +40,8 | —2,0 | +33,2 | +36,5 | —15,7 | +81,3 | +77,3 |
| | +334,1 | +499,6 | +455,9 | —507,0 | —175,5 | —166,5 | —172,9 | +324,1 | +289,4 |
| *Subsidised Companies.* | | | | | | | | | |
| Nilgiri . . . . . | ... | ... | —4,4 | ... | ... | ... | ... | ... | —4,4 |
| S. M. and Mysore . . | —81,4 | +9,7 | +26,5 | —53,3 | —33,0 | —30,8 | —134,7 | —23,3 | —4,3 |
| Indian Midland . . | —90,8 | —41,0 | —24,8 | —64,7 | —53,9 | —52,6 | —155,5 | —94,9 | —77,4 |
| Assam-Bengal . . | —333,3 | —206,3 | —195,5 | +1,200,0 | +985,2 | +1,028,8 | +866,7 | +778,9 | +833,3 |
| Bengal Central . . | —7,1 | —7,8 | —6,5 | —2,1 | —2,0 | —2,0 | —9,2 | —9,8 | —8,5 |
| Bengal-Nagpur . . | —216,5 | —210,4 | —204,6 | —207,5 | —118,0 | —113,6 | —424,0 | —328,4 | —318,2 |
| Rohilkhand-Kumaon . | —13,5 | —14,4 | —12,4 | —7,5 | —5,7 | —5,2 | —21,0 | —20,1 | —17,6 |
| | —742,6 | —470,2 | —421,7 | +864,9 | +772,6 | +824,6 | +122,3 | +302,4 | +402,9 |
| Total | —408,5 | +29,4 | +34,2 | +357,9 | +597,1 | +658,1 | —50,6 | +626,5 | +692,3 |

396. As explained in former reports, these are all net sums. The Indian figures represent the difference between the advances taken by the Railway Companies and the credits given to them chiefly on account of stores used on revenue account. The English figures represent the difference between the capital deposited by the companies with the Secretary of State, and the withdrawals for expenditure on stores, establishment charges, etc. These figures are necessarily liable to great fluctuations.

397. The improvement in the transactions of the Guaranteed Companies in India was due to the withdrawals having been over-estimated in all cases, and the credits to capital on account of stores transferred to revenue under-estimated in some cases. As regards the Subsidised Railways, the requirements of the Assam-Bengal, Southern Mahratta, and Indian Midland Railways were considerably over-estimated.

398. In England a portion of the share capital of the Assam-Bengal Railway Company provided for in 1892-93 was paid in March 1892 and another portion in 1893-94. On the other hand, 209,6 was received from the Great Indian Peninsula Railway Company on account of fresh capital for which no provision was made in the Budget. The requirements of most of the Railways for stores, etc., were also over-estimated.

## Section T.—REMITTANCES.

| | 1892-93. | | |
|---|---|---|---|
| | Budget. | Revised. | Accounts. |
| Money Order (net) . . . . . | ... | ... | + 18,8 |
| Other Local Remittances (net) . . . . . | ... | — 1,5 | + 117,0 |
| Other Departmental Accounts (net) . . . . . | ... | ... | + 10,5 |
| Accounts between Civil and other Departments (net)— | | | |
| Post Office . . . . . | ... | ... | ... |
| Guaranteed Railways . . . . . | ... | ... | ... |
| Telegraph . . . . . | ... | ... | — 2 |
| Marine . . . . . | ... | ... | ... |
| Military . . . . . | ... | ... | ... |
| Public Works . . . . . | ... | + 710,0 | + 15,1 |
| Remittance Account between England and India (net) . | — 16,1 | — 59,0 | — 32,3 |
| TOTAL | — 16,1 | + 649,5 | + 128,9 |

399. The figures entered in this group are the net result of very large transactions, but there is nothing special to record in respect of them, except that the net credit of 117,0 under other Local Remittances is chiefly on account of a supply bill for 100,0 issued in March 1893 from Delhi to the Political Agent, Ulwar, who required it for making a remittance to me for investment in Government Securities. The bill was sent to me in April and cashed in that month. The money order transactions continued to show a rapid growth as will be seen from the following figures:—

| | | Issued. | Paid. |
|---|---|---|---|
| 1887-88 | Money Order transactions | 11,665,7 | 11,660,7 |
| 1888-89 | | 12,781,4 | 12,758,2 |
| 1889-90 | | 14,418,5 | 14,393,1 |
| 1890-91 | | 16,484,7 | 16,485,6 |
| 1891-92 | | 17,365,8 | 17,349,3 |
| 1892-93 | | 18,117,7 | 18,098,9 |

## Section U.—SECRETARY OF STATE'S BILLS.

| | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|
| Drawings | 17,000,0 | 17,200,0 | 16,532,2 |
| Payments | 17,166,5 | 17,301,3 | 16,890,3 |

400. The following are the amounts of bills and transfers drawn during the year by the Secretary of State :—

| | | £ | Rx. | Rate in Pence. |
|---|---|---|---|---|
| April | 1892 | 1,934,4 | 3,057,1 | 15'19 |
| May | „ | 1,671,4 | 2,616,2 | 15'33 |
| June | „ | 1,529,3 | 2,343,1 | 15'66 |
| July | „ | 1,535,3 | 2,424,2 | 15'19 |
| August | „ | 615,7 | 1,002,7 | 14'73 |
| September | „ | 1,036,8 | 1,699,8 | 14'64 |
| October | „ | 1,688,0 | 2,718,7 | 14'90 |
| November | „ | 972,8 | 1,566,3 | 14'91 |
| December | „ | 1,145,4 | 1,863,7 | 14'75 |
| January | 1893 | 1,728,1 | 2,819,1 | 14'71 |
| February | „ | 1,652,3 | 2,693,3 | 14'72 |
| March | „ | 1,022,7 | 1,674,2 | 14'66 |
| | | 16,532,2 | 26,478,4 | 14'98 |

401. The payment account of the year is as follows .—

| | £ | Rx. |
|---|---|---|
| Bills of 1891-92 outstanding on 1st April 1892 | 845,3 | 1,297,8 |
| Bills drawn in 1892-93 as entered above | 16,532,2 | 26,478,4 |
| TOTAL BILLS FOR PAYMENT | 17,377,5 | 27,776,2 |
| Bills paid in 1892-93 | 16,890,3 | 26,977,5 |
| Bills outstanding on 1st April 1893 | 487,2 | 798,7 |

## Section V.—CASH BALANCE.

| | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|
| BALANCE ON 1ST APRIL 1892— | | | |
| India | 16,750,0 | 17,287,0 | 17,287,0 |
| England | 3,261,1 | 4,122,6 | 4,122,6 |
| TOTAL | 20,011,1 | 21,409,6 | 21,409,6 |
| BALANCE ON 31ST MARCH 1893— | | | |
| India | 13,298,8 | 15,204,2 | 15,271,8 |
| England | 2,176,2 | 2,602,8 | 2,268,4 |
| TOTAL | 15,475,0 | 17,807,0 | 17,540,2 |
| Increase (+) or decrease (—) of balance on 31st March 1893 | —4,536,1 | —3,602,6 | —3,869,4 |

402. The above difference is distributed between India and England in the following proportions :—

| | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|
| India | —3,451,2 | —2,082,8 | —2,015,2 |
| England | —1,084,9 | —1,519,8 | —1,854,2 |
| TOTAL | —4,536,1 | —3,602,6 | —3,869,4 |

403. Taking India and England together, the net transactions of the year were better than expected in the Budget by the sum of 666,7. The variations which brought about this result are as follows :—

| | Better. | Worse. |
|---|---|---|
| Increase in Imperial Deficit | ... | 980,0 |
| Decrease in Provincial Deficit | 984,3 | ... |
| Increase under Permanent Debt discharged | ... | 504,1 |
| „ under Departmental and Judicial Deposits | 264,9 | ... |
| Net excess payment under Advances | ... | 261,4 |
| Net debit balance under Suspense | ... | 129.8 |
| Net excess payments under Loans and Advances by Imperial Government | ... | 177,5 |
| Larger receipts by Railway Companies | 742,9 | ... |
| Increase under Remittances | 145,0 | ... |
| Decrease in the balance of Secretary of State's Bills remaining unpaid at the end of the year | ... | 198,9 |
| Increase in Exchange charged as Expenditure in excess of that involved in the Remittances from India | 701,2 | ... |
| Minor variations | 80,1 | ... |
| | 2,918,4 | 2,251,7 |
| NET BETTER | 666,7 | |

STEPHEN JACOB,

*The 14th March 1894.* *Comptroller and Auditor General.*

# Budget Estimates . . . . . 1892-93.

# Revised Estimates . . . . . 1892-93.

# Accounts . . . . . 1892-93.

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„ D. „ Provincial and Local Balances . . . . . 154

# *General Statement of*

[Rx. 1 is recorded for every 10 Rupees in respect of

| | For details, *vide* Abstract. | RECEIPTS. | | | |
|---|---|---|---|---|---|
| | | Accounts, 1891-92 | Budget Estimate, 1892-93. | Revised Estimate, 1892-93. | Accounts, 1892-93. |
| | | *Rx.* | *Rx.* | *Rx.* | *Rx.* |
| **Revenue—** | | | | | |
| Principal Heads of Revenue— | | | | | |
| Land Revenue | A | 23,965,774 | 24,675,500 | 24,857,600 | 24,905,328 |
| Opium | „ | 8,012,380 | 7,634,600 | 7,966,500 | 7,993,180 |
| Salt | „ | 8,636,182 | 8,544,700 | 8,648,600 | 8,656,104 |
| Stamps | „ | 4,262,156 | 4,229,600 | 4,458,200 | 4,448,540 |
| Excise | „ | 5,117,264 | 5,102,400 | 5,203,600 | 5,242,443 |
| Other Heads | „ | 9,523,293 | 9,681,600 | 9,802,500 | 9,821,780 |
| Total Principal Heads | ... | 59,517,049 | 59,868,400 | 60,937,000 | 61,067,375 |
| Interest | A | 879,443 | 911,000 | 868,600 | 869,727 |
| Post Office, Telegraph, and Mint | „ | 2,575,736 | 2,618,000 | 2,755,500 | 2,736,953 |
| Receipts by Civil Departments | „ | 1,656,157 | 1,615,800 | 1,660,800 | 1,607,876 |
| Miscellaneous | „ | 897,284 | 959,900 | 898,400 | 876,994 |
| Railways | „ | 19,938,046 | 18,832,700 | 19,064,200 | 19,077,103 |
| Irrigation | „ | 2,272,040 | 2,216,700 | 2,404,300 | 2,418,902 |
| Buildings and Roads | „ | 627,124 | 606,400 | 639,100 | 653,188 |
| Receipts by Military Departments | „ | 780,404 | 739,000 | 793,300 | 864,320 |
| Total Revenue | ... | 89,143,283 | 88,367,900 | 90,021,200 | 90,172,438 |
| **Debt, Deposits, and Advances—** | | | | | |
| Permanent Debt (net Incurred) | C | 3,038,293 | 127,700 | ... | ... |
| Unfunded Debt (net Incurred) | „ | 899,359 | 869,000 | 1,056,100 | 963,902 |
| Deposits and Advances (net) | „ | 1,480,280 | ... | 454,100 | 749,274 |
| Capital of Railway Companies (net receipts) | „ | ... | ... | 626,500 | 692,280 |
| Remittances (net) | „ | 116,140 | ... | 649,500 | 128,840 |
| Secretary of State's Bills drawn | | 16,093,854 | 17,000,000 | 17,200,000 | 16,532,215 |
| Total Receipts | ... | 110,771,209 | 106,364,600 | 110,007,400 | 109,238,949 |
| Balance on 1st April—India | ... | 17,876,244 | 16,750,044 | 17,287,005 | 17,287,005 |
| England £ | ... | 3,835,050 | 3,261,050 | 4,122,626 | 4,122,626 |
| GRAND TOTAL | ... | 132,482,503 | 126,375,694 | 131,417,031 | 130,648,580 |

# *Accounts and Estimates.*

[transactions in *India*, including those of "Exchange."]

| | For details, *vide* Abstract. | DISBURSEMENTS. Accounts, 1891-92. | Budget Estimate, 1892-93. | Revised Estimate, 1892-93. | Accounts, 1892-93. |
|---|---|---|---|---|---|
| | | *Rx.* | *Rx.* | *Rx.* | *Rx.* |
| **Expenditure—** | | | | | |
| Direct Demands on the Revenues | B | 9,547,162 | 10,286,600 | 9,463,600 | 9,461,694 |
| Interest | „ | 4,315,176 | 3,977,100 | 4,343,200 | 4,374,263 |
| Post Office, Telegraph, and Mint | „ | 2,429,188 | 2,547,900 | 2,528,400 | 2,505,625 |
| Salaries and Expenses of Civil Departments | „ | 13,853,842 | 14,132,500 | 14,344,100 | 14,259,912 |
| Miscellaneous Civil Charges | „ | 5,046,622 | 5,170,900 | 5,559,100 | 5,537,840 |
| Famine Relief and Insurance | „ | 1,268,319 | 1,206,700 | 1,133,700 | 1,116,103 |
| Construction of Railways (charged against Revenue in addition to that under Famine Insurance) | „ | 163,233 | 301,500 | 292,900 | 339,487 |
| Railway Revenue Account | „ | 20,253,910 | 20,407,200 | 20,775,000 | 20,924,155 |
| Irrigation | „ | 2,945,019 | 2,919,500 | 2,982,300 | 2,940,479 |
| Buildings and Roads | „ | 6,208,752 | 5,920,100 | 5,927,400 | 5,846,480 |
| Army Services | „ | 22,280,601 | 21,898,500 | 23,557,900 | 23,419,111 |
| Special Defence Works | „ | 604,848 | 614,500 | 559,300 | 458,060 |
| TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL | ... | 88,916,672 | 89,383,000 | 91,466,900 | 91,183,209 |
| *Add*—Provincial Surplus: that is, portion of Allotment to Provincial Governments not spent by them in the year | End of B | 202,596 | 15,000 | 101,600 | 196,485 |
| *Deduct*—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances | „ | *443,520* | *1,176,700* | *465,400* | *373,844* |
| TOTAL EXPENDITURE CHARGED AGAINST REVENUE | ... | 88,675,748 | 88,221,300 | 91,103,100 | 91,005,850 |
| **Expenditure not charged to Revenue—** | | | | | |
| Capital outlay on Railways and Irrigation Works | End of B | 3,500,000 | 4,035,000 | 3,986,700 | 3,986,290 |
| **Debt, Deposits, and Advances—** | | | | | |
| Permanent Debt (net Discharged) | C | ... | ... | 376,200 | 376,405 |
| Deposits and Advances (net) | „ | ... | 799,700 | ... | ... |
| Loans and Advances by Imperial Government (net Payments) | „ | 488,787 | 178,800 | 340,500 | 356,268 |
| Loans and Advances by Provincial Governments (net Payments) | „ | 465,405 | 432,700 | 502,200 | 493,340 |
| Capital of Railway Companies (net Payments) | „ | 1,146,392 | 50,600 | ... | |
| Remittances (net) | „ | ... | 16,100 | ... | ... |
| Secretary of State's Bills paid | „ | 16,796,540 | 17,166,500 | 17,301,300 | 16,890,283 |
| TOTAL DISBURSEMENTS | ... | 111,072,872 | 110,900,700 | 113,610,000 | 113,108,436 |
| Balance on 31st March—India | ... | 17,287,005 | 13,298,844 | 15,204,205 | 15,271,756 |
| England £ | ... | 4,122,626 | 2,176,150 | 2,602,826 | 2,268,388 |
| GRAND TOTAL | ... | 132,482,503 | 126,375,694 | 131,417,031 | 130,648,580 |
| Revenue | | 89,143,283 | 88,367,900 | 90,021,200 | 90,172,438 |
| Expenditure chargeable thereon | | 88,675,748 | 88,221,300 | 91,103,100 | 91,005,850 |
| Surplus ( + ) or Deficit ( — ) Rx. | | +467,535 | +146,600 | —1,081,900 | —833,412 |

# Abstract A.—*Details*

[Rx. 1 is recorded for every 10 Rupees in respect of

The figures in thick type are those

| HEADS OF REVENUE. | BUDGET ESTIMATE, 1892-93. | | | | | | Number of Item. |
|---|---|---|---|---|---|---|---|
| | INDIA. | | | England. | Exchange.* | Total. | |
| | Imperial. | Provincial. | Local. | | | | |
| | *Rx.* | *Rx.* | *Rx.* | £ | *Rx.* | *Rx.* | |
| **A.—Principal Heads of Revenue—** | | | | | | | |
| I.—Land Revenue | 15,752,100 | 8,803,200 | 120,200 | | ... | 24,675,500 | 1 |
| II.—Opium | 7,634,600 | ... | ... | ... | ... | 7,634,600 | 2 |
| III.—Salt | 8,512,500 | 32,200 | ... | ... | ... | 8,544,700 | 3 |
| IV.—Stamps | 1,116,300 | 3,113,300 | ... | ... | ... | 4,229,600 | 4 |
| V.—Excise | 3,862,000 | 1,239,800 | 600 | ... | ... | 5,102,400 | 5 |
| VI.—Provincial Rates | 600 | 694,700 | 2,927,800 | ... | ... | 3,623,100 | 6 |
| VII.—Customs | 1,676,000 | 15,800 | ... | ... | ... | 1,691,800 | 7 |
| VIII.—Assessed Taxes | 943,800 | 701,400 | . | ... | ... | 1,645,200 | 8 |
| IX.—Forest | 909,200 | 658,000 | ... | ... | ... | 1,567,200 | 9 |
| X.—Registration | 197,400 | 194,800 | ... | ... | ... | 392,200 | 10 |
| XI.—Tributes from Native States | 762,100 | ... | ... | ... | ... | 762,100 | 11 |
| TOTAL | 41,366,600 | 15,453,200 | 3,048,600 | ... | ... | 59,868,400 | 12 |
| **B.—XII.—Interest—** | 743,100 | 113,200 | 17,200 | 25,000 | 12,500 | 911,000 | 13 |
| **C.—Post Office, Telegraph, and Mint—** | | | | | | | |
| XIII.—Post Office | 1,491,700 | 1,100 | 5,600 | .. | ... | 1,498,400 | 14 |
| XIV.—Telegraph | 884,000 | 300 | ... | 5,500 | 2,800 | 892,600 | 15 |
| XV.—Mint | 227,000 | ... | .. | ... | ... | 227,000 | 16 |
| TOTAL | 2,602,700 | 1,400 | 5,600 | 5,500 | 2,800 | 2,618,000 | 17 |
| **D.—Receipts by Civil Departments—** | | | | | | | |
| XVI.—Law and Justice { Courts of Law | 20,700 | 342,700 | 1,100 | ... | ... | 364,500 | 18 |
| XVI.—Law and Justice { Jails | 42,600 | 268,000 | ... | ... | ... | 310,600 | 19 |
| XVII.—Police | 17,000 | 239,500 | 110,000 | ... | ... | 366,500 | 20 |
| XVIII.—Marine | 88,600 | 130,800 | 100 | ... | ... | 219,500 | 21 |
| XIX.—Education | 1,400 | 129,400 | 82,700 | ... | ... | 213,500 | 22 |
| XX.—Medical | 400 | 39,000 | 21,500 | 2,200 | 1,100 | 64,200 | 23 |
| XXI.—Scientific and Minor Departments | 7,700 | 50,400 | 18,600 | 200 | 100 | 77,000 | 24 |
| TOTAL | 178,400 | 1,199,800 | 234,000 | 2,400 | 1,200 | 1,615,800 | 25 |
| **E.—Miscellaneous—** | | | | | | | |
| XXII.—Receipts in aid of Superannuation, etc. | 159,300 | 46,900 | 100 | 98,400 | 49,200 | 353,900 | 26 |
| XXIII.—Stationery and Printing | 24,500 | 49,500 | ... | ... | ... | 74,000 | 27 |
| XXIV.—Exchange | 178,500 | .. | .. | ... | ... | 178,500 | 28 |
| XXV.—Miscellaneous | 68,400 | 143,900 | 137,500 | 2,500 | 1,200 | 353,500 | 29 |
| TOTAL | 430,700 | 240,300 | 137,600 | 100,900 | 50,400 | 959,900 | 30 |
| **H.—Railways—** | | | | | | | |
| XXVI.—State Railways (Gross Earnings) | 14,604,100 | 939,500 | ... | 200 | 100 | 15,543,900 | 31 |
| XXVII.—Guaranteed Companies (net Traffic Receipts) | 3,260,000 | ... | ... | ... | ... | 3,260,000 | 32 |
| XXVIII.—Subsidized Companies (Repayment of Advances of Interest) | 27,500 | ... | ... | 900 | 400 | 28,800 | 33 |
| TOTAL | 17,891,600 | 939,500 | ... | 1,100 | 500 | 18,832,700 | 34 |
| **J.—Irrigation—** | | | | | | | |
| XXIX.—Major Works: Direct Receipts | 705,200 | 618,000 | ... | ... | ... | 1,323,200 | 35 |
| Portion of Land Revenue due to Irrigation | 704,400 | ... | ... | ... | ... | 704,400 | 36 |
| XXXI.—Minor Works and Navigation | 42,500 | 139,200 | 7,400 | ... | ... | 189,100 | 37 |
| TOTAL | 1,452,100 | 757,200 | 7,400 | ... | ... | 2,216,700 | 38 |
| **K.—Buildings and Roads—** | | | | | | | |
| XXXI.—Military Works | 42,100 | ... | ... | ... | ... | 42,100 | 39 |
| XXXII.—Civil Works | 10,500 | 266,200 | 246 000 | 27,700 | 13,900 | 564,300 | 40 |
| TOTAL | 52,600 | 266,200 | 246,000 | 27,700 | 13,900 | 606,400 | 41 |
| **L.—Receipts by Military Departments—** | | | | | | | |
| XXXIII.—Army: Effective | 627,400 | ... | ... | 30,200 | 15,100 | 672,700 | 42 |
| Non-Effective | 54,300 | ... | .. | 8,000 | 4,000 | 66,300 | 43 |
| TOTAL | 681,700 | ... | .. | 38,200 | 19,100 | 739,000 | 44 |
| TOTAL REVENUE | 65,399,500 | 18,970,800 | 3,696,400 | 200,800 | 100,400 | 88,367,900 | 45 |

* The columns headed "Exchange" show, under the several heads of Revenue and Expenditure which include transactions in England, the during the year, namely, 1*s.* 4*d.*, 1*s.* 3*d.* and 1*s.* 2·9847775*d.* per rupee in the Budget, Revised and the Accounts respectively.

# *of Revenue.*

transactions in *India*, including those of "Exchange."]

which appear in the General Account.

| Number of Item. | REVISED ESTIMATE, 1892-93. | | | | | | ACCOUNTS, 1892-93. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | INDIA. | | | England. | Exchange.* | TOTAL. | INDIA. | | | England. | Exchange.* | TOTAL. |
| | Imperial. | Provincial. | Local. | | | | Imperial. | Provincial. | Local. | | | |
| | *Rx.* | *Rx.* | *Rx.* | £ | *Rx.* | *Rx.* | *Rx.* | *Rx.* | *Rx.* | £ | *Rx.* | *Rx.* |
| 1 | 15,869,900 | 8,854,600 | 133,100 | ... | ... | 24,857,600 | 15,843,354 | 8,929,871 | 132,103 | ... | ... | 24,905,328 |
| 2 | 7,966,500 | ... | ... | ... | ... | 7,966,500 | 7,993,180 | ... | ... | ... | ... | 7,993,180 |
| 3 | 8,617,400 | 31,200 | ... | ... | ... | 8,648,600 | 8,625,046 | 31,058 | ... | ... | ... | 8,656,104 |
| 4 | 1,170,500 | 3,281,700 | ... | .. | ... | 4,458,200 | 1,173,538 | 3,275,002 | ... | ... | ... | 4,448,540 |
| 5 | 3,941,800 | 1,261,100 | 700 | ... | ... | 5,203,600 | 3,971,350 | 1,270,382 | 711 | ... | ... | 5,242,443 |
| 6 | 600 | 708,100 | 2,937,000 | ... | ... | 3,645,700 | 570 | 716,463 | 2,989,465 | ... | ... | 3,706,498 |
| 7 | 1,600,000 | 16,800 | ... | ... | ... | 1,616,800 | 1,600,232 | 17,401 | ... | ... | ... | 1,617,633 |
| 8 | 966,400 | 716,700 | ... | ... | ... | 1,683,100 | 965,212 | 720,929 | ... | ... | ... | 1,686,141 |
| 9 | 947,600 | 680,000 | ... | ... | ... | 1,627,600 | 928,640 | 662,692 | ... | ... | ... | 1,591,332 |
| 10 | 216,700 | 214,000 | ... | ... | ... | 430,700 | 216,480 | 213,584 | ... | ... | ... | 430,064 |
| 11 | 798,600 | ... | ... | ... | ... | 798,600 | 790,112 | .. | ... | ... | ... | 790,112 |
| 12 | 42,102,000 | 15,764,200 | 3,070,800 | ... | ... | 60,937,000 | 42,107,714 | 15,837,382 | 3,122,279 | ... | ... | 61,067,375 |
| 13 | 708,300 | 104,100 | 17,800 | 24,000 | 14,400 | 868,600 | 710,414 | 102,130 | 17,874 | 24,543 | 14,766 | 869,727 |
| 14 | 1,483,900 | 1,400 | 6,100 | ... | ... | 1,491,400 | 1,481,264 | 1,746 | 5,865 | ... | ... | 1,488,875 |
| 15 | 922,500 | ... | ... | 9,500 | 5,700 | 937,700 | 922,487 | ... | ... | 9,525 | 5,731 | 937,743 |
| 16 | 326,400 | ... | ... | .. | ... | 326,400 | 310,256 | ... | ... | 49 | 30 | 310,335 |
| 17 | 2,732,800 | 1,400 | 6,100 | 9,500 | 5,700 | 2,755,500 | 2,714,007 | 1,746 | 5,865 | 9,574 | 5,761 | 2,736,953 |
| 18 | 27,300 | 348,300 | 1,300 | ... | ... | 376,900 | 26,122 | 350,053 | 1,269 | ... | ... | 377,444 |
| 19 | 41,300 | 261,300 | ... | ... | ... | 302,600 | 41,397 | 267,800 | ... | ... | ... | 309,197 |
| 20 | 18,600 | 230,300 | 137,600 | ... | ... | 386,500 | 15,967 | 240,078 | 139,922 | ... | ... | 395,967 |
| 21 | 103,100 | 126,200 | 1,100 | ... | ... | 230,400 | 29,036 | 126,674 | 1,145 | ... | ... | 156,855 |
| 22 | 1,300 | 121,900 | 85,500 | ... | ... | 208,700 | 1,216 | 122,788 | 86,283 | ... | ... | 210,287 |
| 23 | 400 | 40,700 | 22,200 | 2,600 | 1,600 | 67,500 | 219 | 42,697 | 24,011 | 3,094 | 1,861 | 71,882 |
| 24 | 10,000 | 58,800 | 18,600 | 500 | 300 | 88,200 | 10,780 | 56,030 | 18,609 | 515 | 310 | 86,244 |
| 25 | 202,000 | 1,187,500 | 266,300 | 3,100 | 1,900 | 1,660,800 | 124,737 | 1,206,120 | 271,239 | 3,609 | 2,171 | 1,607 876 |
| 26 | 153,100 | 45,800 | 100 | 101,000 | 60,600 | 360,600 | 153,558 | 47,135 | 48 | 101,000 | 60,764 | 362,505 |
| 27 | 30,900 | 49,600 | ... | ... | ... | 80,500 | 32,412 | 48,386 | 43 | ... | .. | 80,841 |
| 28 | 57,800 | ... | ... | ... | ... | 57,800 | 19,686 | ... | ... | ... | ... | 19,686 |
| 29 | 94,200 | 152,500 | 140,700 | 7,600 | 4,500 | 399,500 | 95,686 | 163,758 | 142,991 | 7,197 | 4,330 | 413,962 |
| 30 | 336,000 | 247,900 | 140,800 | 108,600 | 65,100 | 898,400 | 301,342 | 259,279 | 143,082 | 108,197 | 65,094 | 876,994 |
| 31 | 14,747,700 | 1,031,400 | ... | 200 | 100 | 15,779,400 | 14,810,148 | 1,004,291 | ... | 230 | 138 | 15,814,807 |
| 32 | 3,260,000 | ... | ... | ... | ... | 3,260,000 | 3,244,413 | ... | ... | ... | ... | 3,244,413 |
| 33 | 23,500 | ... | ... | 800 | 500 | 24,800 | 17,883 | ... | ... | ... | ... | 17,883 |
| 34 | 18,031,200 | 1,031,400 | ... | 1,000 | 600 | 19,064,200 | 18,072,444 | 1,004,291 | ... | 230 | 138 | 19,077,103 |
| 35 | 753,900 | 733,300 | ... | ... | ... | 1,487,200 | 761,139 | 749,591 | ... | ... | ... | 1,510,730 |
| 36 | 725,600 | ... | ... | ... | ... | 725,600 | 722,306 | ... | ... | ... | ... | 722,306 |
| 37 | 44,100 | 138,100 | 9,300 | ... | ... | 191,500 | 42,135 | 135,045 | 8,686 | ... | ... | 185,866 |
| 38 | 1,523,600 | 871,400 | 9,300 | ... | ... | 2,404,300 | 1,525,580 | 884,636 | 8,686 | ... | ... | 2,418,902 |
| 39 | 42,500 | ... | ... | .. | ... | 42,500 | 45,274 | ... | ... | ... | ... | 45,274 |
| 40 | 12,100 | 281,900 | 258,800 | 27,400 | 16,400 | 596,600 | 12,067 | 285,329 | 266,147 | 27,704 | 16,667 | 607,914 |
| 41 | 54,600 | 281,900 | 258,800 | 27,400 | 16,400 | 639,100 | 57,341 | 285,329 | 266,147 | 27,704 | 16,667 | 653,188 |
| 42 | 673,100 | ... | ... | 29,000 | 17,400 | 719,500 | 723,892 | ... | ... | 37,810 | 22,747 | 784,449 |
| 43 | 59,700 | ... | ... | 8,800 | 5,300 | 73,800 | 66,151 | ... | ... | 8,566 | 5,154 | 79,871 |
| 44 | 732,800 | ... | ... | 37,800 | 22,700 | 793,300 | 790,043 | ... | ... | 46,376 | 27,901 | 864,320 |
| 45 | 66,423,300 | 19,489,800 | 3,769,900 | 211,400 | 126,800 | 90,021,200 | 66,403,622 | 19,580,913 | 3,835,172 | 220,233 | 132,498 | 90,172,438 |

Exchange thereon calculated, in accordance with the average rate obtained, or estimated to be obtained, for Bills and Telegraphic Transfers sold

# Abstract B.—*Details*

[ Rx.1 is recorded for every 10 Rupees in
The figures in thick type are those

| | BUDGET ESTIMATE, 1892-93. | | | | | | Number of Item. |
|---|---|---|---|---|---|---|---|
| | INDIA. | | | England. | Exchange.* | Total. | |
| | Imperial. | Provincial. | Local. | | | | |
| | *Rx.* | *Rx.* | *Rx.* | £ | *Rx.* | *Rx.* | |
| **A.—Direct Demands on the Revenues—** | | | | | | | |
| 1.—Refunds and Drawbacks | 175,200 | 63,500 | 4,000 | ... | ... | 242,700 | 1 |
| 2.—Assignments and Compensations | 543,700 | 972,000 | ... | ... | ... | 1,515,700 | 2 |
| Charges in respect of Collection, *viz.*:— | | | | | | | |
| 3.—Land Revenue | 360,200 | 2,680,400 | 989,300 | 700 | 400 | 4,031,000 | 3 |
| 4.—Opium (including cost of Production) | 2,233,900 | ... | ... | 600 | 300 | 2,234,800 | 4 |
| 5.—Salt (including cost of Production) | 429,900 | 67,300 | ... | 200 | 100 | 497,500 | 5 |
| 6.—Stamps | —26,200 | 113,100 | ... | 36,000 | 18,000 | 140,900 | 6 |
| 7.—Excise | 155,800 | 50,300 | ... | ... | ... | 206,100 | 7 |
| 8.—Provincial Rates | ... | 46,900 | 12,600 | ... | ... | 59,500 | 8 |
| 9.—Customs | 52,100 | 90,100 | ... | 100 | ... | 142,300 | 9 |
| 10.—Assessed Taxes | 16,200 | 15,600 | ... | ... | ... | 31,800 | 10 |
| 11.—Forest | 532,400 | 435,600 | ... | 1,700 | 800 | 970,500 | 11 |
| 12.—Registration | 107,600 | 106,200 | ... | ... | ... | 213,800 | 12 |
| TOTAL | 4,580,800 | 4,641,000 | 1,005,900 | 39,300 | 19,600 | 10,286,600 | 13 |
| **B.—Interest—** | | | | | | | |
| 13.—Interest on Debt other than that charged to Railways and Irrigation Works (*a*) | —215,700 | 92,000 | 500 | 2,395,800 | 1,197,900 | 3,470,500 | 14 |
| 14.—Interest on other Obligations | 504,300 | ... | 2,000 | 200 | 100 | 506,600 | 15 |
| TOTAL | 288,600 | 92,000 | 2,500 | 2,396,000 | 1,198,000 | 3,977,100 | 16 |
| **C.—Post Office, Telegraph and Mint—** | | | | | | | |
| 15.—Post Office | 1,294,500 | 42,600 | 72,900 | 96,900 | 48,500 | 1,555,400 | 17 |
| 16.—Telegraph | 642,300 | 400 | ... | 156,300 | 78,200 | 877,200 | 18 |
| 17.—Mint | 95,800 | ... | ... | 13,000 | 6,500 | 115,300 | 19 |
| TOTAL | 2,032,600 | 43,000 | 72,900 | 266,200 | 133,200 | 2,547,900 | 20 |
| **D.—Salaries and Expenses of Civil Departments—** | | | | | | | |
| 18.—General Administration | 620,800 | 749,000 | 88,800 | 248,700 | 124,300 | 1,831,600 | 21 |
| 19.—Law and Justice { Courts of Law | 112,200 | 2,741,300 | 800 | 1,100 | 500 | 2,855,900 | 22 |
| 19.—Law and Justice { Jails | 156,000 | 752,900 | ... | (*b*)3,100 | (*b*)1,600 | 913,600 | 23 |
| 20.—Police | 720,400 | 2,884,800 | 304,800 | ... | ... | 3,910,000 | 24 |
| 21.—Marine (including River Navigation) | 351,900 | 158,800 | 2,900 | 177,700 | 88,900 | 780,200 | 25 |
| 22.—Education | 23,300 | 811,100 | 659,900 | 1,600 | 800 | 1,496,700 | 26 |
| 23.—Ecclesiastical | 168,700 | ... | ... | 400 | 200 | 169,300 | 27 |
| 24.—Medical | 40,400 | 613,400 | 264,900 | 8,300 | 4,100 | 931,100 | 28 |
| 25.—Political | 679,600 | 58,800 | ... | 22,100 | 11,100 | 771,600 | 29 |
| 26.—Scientific and other Minor Departments | 250,400 | 134,600 | 29,400 | 38,700 | 19,400 | 472,500 | 30 |
| TOTAL | 3,123,700 | 8,904,700 | 1,351,500 | 501,700 | 250,900 | 14,132,500 | 31 |
| **E.—Miscellaneous Civil Charges—** | | | | | | | |
| 27.—Territorial and Political Pensions | 500,400 | ... | ... | 23,900 | 11,900 | 536,200 | 32 |
| 28.—Civil Furlough and Absentee Allowances | 1,000 | ... | ... | 209,000 | 104,500 | 314,500 | 33 |
| 29.—Superannuation Allowances and Pensions | 83,200 | 787,300 | 4,800 | 1,748,200 | 874,100 | —3,497,600 | 34 |
| 30.—Stationery and Printing | 97,700 | 401,300 | 7,600 | 46,800 | 23,400 | 576,800 | 35 |
| 32.—Miscellaneous | 38,500 | 99,900 | 65,300 | 28,100 | 14,000 | 245,800 | 36 |
| TOTAL | 720,800 | 1,288,500 | 77,700 | 2,056,000 | 1,027,900 | 5,170,900 | 37 |
| **F.—Famine Relief and Insurance—** | | | | | | | |
| 33.—Famine Relief | ... | 120,000 | 10,000 | ... | .. | 130,000 | 38 |
| 34.—Construction of Protective Railways | 1,011,700 | ... | ... | ... | ... | 1,011,700 | 39 |
| 35.—Construction of Protective Irrigation Works | 65,000 | ... | ... | ... | ... | 65,000 | 40 |
| TOTAL | 1,076,700 | 120,000 | 10,000 | ... | ... | (*c*)1,206,700 | 41 |
| Carried over | 11,823,200 | 15,089,200 | 2,520,500 | 5,259,200 | 2,629,600 | 37,321,700 | 42 |

| | BUDGET ESTIMATE, 1892-93. | | | | REVISED ESTIMATE, 1892-93. | | | |
|---|---|---|---|---|---|---|---|---|
| | India. | England. | Exchange. | Total. | India. | England. | Exchange. | Total |
| | *Rx.* | £ | *Rx.* | *Rx.* | *Rx.* | £ | *Rx.* | *Rx.* |
| (*a*) The "Interest on Debt" is distributed as follows:— | | | | | | | | |
| Interest on Debt (other than that charged to Railways and Irrigation Works) as above | —123,200 | 2,395,800 | 1,197,900 | 3,470,500 | —66,400 | 2,433,400 | 1,460,000 | 3,827,000 |
| Under Railway Revenue Account | 3,160,300 | 1,237,200 | 618,600 | 5,016,100 | 3,167,600 | 1,222,200 | 733,300 | 5,123,100 |
| Under Irrigation | 1,138,900 | ... | ... | 1,138,900 | 1,138,900 | ... | ... | 1,138,900 |
| TOTAL | 4,176,000 | 3,633,000 | 1,816,500 | 9,625,500 | 4,240,100 | 3,655,600 | 2,193,300 | 10,089,000 |

* See foot-note to Abstract A, p. 144.

(*b*) Shown under "Courts of Law" in the Financial Statement.

# *of Expenditure.*

respect of transactions in *India*, including those of "Exchange."]
which appear in the General Account.

| Number of Item. | REVISED ESTIMATE, 1892-93. | | | | | | ACCOUNTS, 1892-93. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | INDIA. | | | England. | Exchange. | TOTAL. | INDIA. | | | England. | Exchange. | TOTAL. |
| | Imperial. | Provincial. | Local. | | | | Imperial. | Provincial. | Local. | | | |
| | *Rx.* | *Rx.* | *Rx.* | £ | *Rx.* | *Rx.* | *Rx.* | *Rx.* | *Rx.* | £ | *Rx.* | *Rx.* |
| 1 | 183,300 | 67,400 | 7,200 | ... | ... | 257,900 | 178,971 | 71,525 | 6,792 | ... | ... | 257,288 |
| 2 | 540,000 | 977,500 | ... | ... | ... | 1,517,500 | 526,231 | 1,041,545 | ... | ... | . | 1,567,776 |
| 3 | 370,400 | 2,645,100 | 939,600 | 600 | 400 | 3,956,100 | 375,811 | 2,631,727 | 927,856 | 594 | 357 | 3,936,345 |
| 4 | 1,593,900 | ... | ... | 700 | 400 | 1,595,000 | 1,601,381 | . . | ... | 696 | 419 | 1,602,496 |
| 5 | 398,800 | 65,400 | ... | 700 | 400 | 465,300 | 393,768 | 63,805 | ... | 708 | 426 | 458,707 |
| 6 | —25,800 | 116,000 | ... | 32,000 | 19,200 | 141,400 | —29,841 | 121,011 | ... | 31,277 | 18,817 | 141,264 |
| 7 | 147,400 | 46,700 | ... | ... | ... | 194,100 | 140,291 | 46,722 | ... | . . | ... | 193,013 |
| 8 | ... | 45,200 | 13,100 | ... | ... | 58,300 | ... | 44,550 | 11,109 | ... | ... | 55,659 |
| 9 | 52,600 | 87,200 | ... | 100 | ... | 139,900 | 52,631 | 87,979 | ... | ·15 | 9 | 140,634 |
| 10 | 15,200 | 15,200 | ... | ... | ... | 30,400 | 15,135 | 15,036 | ... | ... | . . | 30,171 |
| 11 | 494,900 | 398,000 | ... | 1,700 | 1,000 | 895,600 | 479,544 | 382,835 | ... | 1,777 | 1,069 | 865,225 |
| 12 | 106,600 | 105,500 | ... | ... | ... | 212,100 | 107,085 | 106,031 | ... | ... | . | 213,116 |
| 13 | 3,877,300 | 4,569,200 | 959,900 | 35,800 | 21,400 | 9,463,600 | 3,847,007 | 4,612,766 | 945,757 | 35,067 | 21,097 | 9,461,694 |
| 14 | —162,300 | 95,900 | ... | 2,433,400 | 1,460,000 | 3,827,000 | —135,787 | 95,720 | ... | 2,433,496 | 1,464,653 | 3,857,482 |
| 15 | 512,700 | ... | 3,200 | 200 | 100 | 516,200 | 513,421 | ... | 3,006 | 221 | 133 | 516,781 |
| 16 | 350,400 | 95,900 | 3,200 | 2,433,600 | 1,460,100 | 4,343,200 | 377,634 | 95,720 | 3,006 | 2,433,717 | 1,464,186 | 4,374,263 |
| 17 | 1,281,300 | 41,400 | 73,100 | 94,900 | 56,900 | 1,547,600 | 1,251,020 | 41,890 | 72,427 | 95,658 | 57,550 | 1,518,545 |
| 18 | 635,500 | ... | ... | 144,800 | 80,900 | 867,200 | 647,208 | ... | . . | 142,271 | 85,594 | 875,073 |
| 19 | 95,800 | . | ... | 11,100 | 6,700 | 113,600 | 95,614 | ... | ... | 10,235 | 6,158 | 112,007 |
| 20 | 2,012,600 | 41,400 | 73,100 | 250,800 | 150,500 | 2,528,400 | 1,993,842 | 41,890 | 72,427 | 248,164 | 149,302 | 2,505,625 |
| 21 | 615,700 | 763,100 | 93,200 | 256,200 | 153,700 | 1,881,900 | 613,352 | 759,443 | 89,743 | 255,545 | 153,742 | 1,871,825 |
| 22 | 115,400 | 2,756,700 | 1,300 | 200 | 100 | 2,873,700 | 114,860 | 2,760,020 | 1,244 | 191 | 115 | 2,876,430 |
| 23 | 157,200 | 759,200 | ... | (*b*)400 | (*b*)300 | 917,100 | 163,761 | 754,277 | 22 | 426 | 256 | 918,742 |
| 24 | 704,300 | 2,835,200 | 316,500 | ... | ... | 3,856,000 | 710,061 | 2,846,635 | 316,949 | . | ... | 3,873,645 |
| 25 | 332,600 | 144,200 | 3,200 | 301,100 | 180,700 | 961,800 | 237,854 | 150,810 | 3,211 | 290,476 | 174,758 | 857,109 |
| 26 | 23,100 | 783,200 | 636,900 | 1,700 | 1,000 | 1,445,900 | 24,210 | 780,208 | 629,816 | 1,742 | 1,048 | 1,437,024 |
| 27 | 167,800 | ... | ... | 300 | 200 | 168,300 | 167,627 | . . | ... | 300 | 180 | 168,107 |
| 28 | 38,600 | 615,500 | 265,800 | 9,600 | 5,800 | 935,300 | 39,213 | 622,632 | 264,320 | 9,663 | 5,814 | 941,642 |
| 29 | 713,600 | 75,300 | ... | 22,400 | 13,400 | 824,700 | 734,623 | 71,711 | 24 | 22,327 | 13,432 | 842,117 |
| 30 | 243,800 | 129,500 | 29,000 | 48,200 | 28,900 | 479,400 | 242,893 | 128,550 | 31,151 | 44,128 | 26,549 | 473,271 |
| 31 | 3,112,100 | 8,861,900 | 1,345,900 | 640,100 | 384,100 | 14,344,100 | 3,048,454 | 8,874,286 | 1,336,480 | 624,798 | 375,894 | 14,259,912 |
| 32 | 494,600 | ... | ... | 29,700 | 17,800 | 542,100 | 494,796 | ... | ... | 29,218 | 17,578 | 541,592 |
| 33 | 1,200 | ... | ... | 208,900 | 125,300 | 335,400 | 1,335 | ... | ... | 207,826 | 125,033 | 334,194 |
| 34 | 78,400 | 791,800 | 3,100 | 1,830,100 | 1,098,100 | 3,801,500 | 84,478 | 792,706 | 4,006 | 1,810,546 | 1,089,270 | 3,781,006 |
| 35 | 85,900 | 449,000 | 8,000 | 52,600 | 31,600 | 627,100 | 94,405 | 461,014 | 7,879 | 52,868 | 31,807 | 647,973 |
| 36 | 50,900 | 92,500 | 62,200 | 29,600 | 17,800 | 253,000 | 44,837 | 91,750 | 59,668 | 22,989 | 13,831 | 233,075 |
| 37 | 711,000 | 1,333,300 | 73,300 | 2,150,900 | 1,290,600 | 5,559,100 | 719,851 | 1,345,470 | 71,553 | 2,123,447 | 1,277,519 | 5,537,840 |
| 38 | 16,100 | 30,600 | 30,100 | ... | ... | 76,800 | 17,296 | 24,906 | 28,639 | . . | . | 70,841 |
| 39 | 993,900 | ... | ... | ... | ... | 993,900 | 984,469 | ... | ... | . | ... | 984,469 |
| 40 | 57,200 | ... | ... | 3,600 | 2,200 | 63,000 | 55,054 | . . | ... | 3,583 | 2,156 | 60,793 |
| 41 | 1,067,200 | 30,600 | 30,100 | 3,600 | 2,200 | (*c*)1,133,700 | 1,056,819 | 24,906 | 28,639 | 3,583 | 2,156 | (*c*)1,116,103 |
| 42 | 11,130,600 | 14,932,300 | 2,485,500 | 5,514,800 | 3,308,900 | 37,372,100 | 11,043,607 | 14,995,038 | 2,457,862 | 5,468,776 | 3,290,154 | 37,255,437 |

| ACCOUNTS, 1892-93. | | | |
|---|---|---|---|
| India. | England. | Exchange. | Total. |
| *Rx.* | £ | *Rx.* | *Rx.* |
| —40,067 | 2,433,496 | 1,464,053 | 3,857,482 |
| 3,169,522 | 1,222,191 | 735,301 | 5,127,014 |
| 1,138,386 | ... | ... | 1,138,386 |
| 4,267,841 | 3,655,687 | 2,199,354 | 10,122,882 |

(*c*) The following further sums, which are included under "XXVI and 38—State Railways", are chargeable to the grant for Famine Relief and Insurance, as representing the net charge on the Revenues on account of Protective Railways constructed through the agency of Companies:—

| | Budget. | 1892-93. Revised. | Accounts. |
|---|---|---|---|
| Indian Midland Railway . . . . . | 220,100 | 232,900 | 253,650 |
| Bengal-Nagpur Railway . . . . . | 73,200 | 133,400 | 130,247 |
| | 293,300 | 360,300 | 383,897 |

# Abstract B.—*Details*

[Rx. 1 is recorded for every 10 Rupees

| Heads of Expenditure. | Budget Estimate, 1892-93. India. Imperial. | India. Provincial. | India. Local. | England. | Exchange.* | Total. | Number of Item. |
|---|---|---|---|---|---|---|---|
| | *Rx.* | *Rx.* | *Rx.* | £ | *Rx.* | *Rx.* | |
| Brought forward | 11,823,200 | 15,089,200 | 2,520,500 | 5,259,200 | 2,629,600 | 37,321,700 | 1 |
| **G.—37.—Construction of Railways** (charged against Revenue in addition to that under Famine Insurance) | 118,300 | 183,200 | ... | ... | ... | 301,500 | 2 |
| **H.—Railway Revenue Account—** | | | | | | | |
| 38.—State Railways: | | | | | | | |
| Working Expenses | 7,522,600 | 356,200 | ... | ... | ... | 7,878,800 | 3 |
| Interest on Debt | 2,930,900 | 210,000 | ... | 1,017,400 | 508,700 | 4,667,000 | 4 |
| Annuities in purchase of Railways | ... | ... | ... | 1,696,600 | 848,300 | 2,544,900 | 5 |
| Interest chargeable against Companies on Advances | ... | ... | ... | 219,800 | 109,900 | 329,700 | 6 |
| Interest on Capital deposited by Companies | 31,200 | ... | ... | 662,900 | 331,500 | 1,025,600 | 7 |
| 39.—Guaranteed Companies: | | | | | | | |
| Surplus Profits, Land and Supervision | 600,000 | ... | ... | ... | ... | 600,000 | 8 |
| Interest | 38,600 | ... | ... | 2,145,100 | 1,072,600 | 3,256,300 | 9 |
| 40.—Subsidised Companies: Land, etc. | (*a*)30,000 | 14,900 | ... | ... | ... | 44,900 | 10 |
| 41.—Miscellaneous Railway Expenditure | 60,000 | ... | ... | ... | ... | 60,000 | 11 |
| Total | 11,213,300 | 581,100 | ... | 5,741,800 | 2,871,000 | 20,407,200 | 12 |
| **J.—Irrigation—** | | | | | | | |
| 42.—Major Works: | | | | | | | |
| Working Expenses | 390,000 | 381,000 | ... | ... | ... | 771,000 | 13 |
| Interest on Debt | 605,200 | 533,700 | ... | ... | ... | 1,138,900 | 14 |
| 43.—Minor Works and Navigation | 362,700 | 636,700 | 9,200 | 700 | 300 | 1,009,600 | 15 |
| Total | 1,357,900 | 1,551,400 | 9,200 | 700 | 300 | 2,919,500 | 16 |
| **K.—Buildings and Roads—** | | | | | | | |
| 44.—Military Works | 1,126,200 | ... | ... | 38,400 | 19,200 | 1,183,800 | 17 |
| 45.—Civil Works | 712,000 | 2,198,500 | 1,695,800 | 86,700 | 43,300 | 4,736,300 | 18 |
| Total | 1,838,200 | 2,198,500 | 1,695,800 | 125,100 | 62,500 | 5,920,100 | 19 |
| **L.—Army Services—** | | | | | | | |
| 46.—Army: | | | | | | | |
| Effective | 14,082,100 | ... | ... | 2,397,400 | 1,198,700 | 17,678,200 | 20 |
| Non-Effective | 924,600 | ... | ... | 2,197,100 | 1,098,600 | 4,220,300 | 21 |
| Total | 15,006,700 | ... | ... | 4,594,500 | 2,297,300 | 21,898,500 | 22 |
| **L.L.—Special Defence Works—** | | | | | | | |
| 47.—Special Defence Works | 270,900 | ... | ... | 229,100 | 114,500 | 614,500 | 23 |
| Total Expenditure, Imperial and Provincial | 41,628,500 | 19,603,400 | 4,225,500 | 15,950,400 | 7,975,200 | 89,383,000 | 24 |
| Transfers between Provincial and Local | ... | +254,200 | —254,200 | ... | ... | ... | 25 |
| **M.—*Add*—**Portion of Allotments to Provincial Governments not spent by them in the year | ... | ... | 15,000 | ... | ... | —*1,161,700* | 26 |
| *Deduct*—Portion of Provincial Expenditure defrayed from Provincial Balances | ... | *886,800* | *289,900* | | | | |
| **Total Expenditure charged against Revenue** | 41,628,500 | 18,970,800 | 3,696,400 | 15,950,400 | 7,975,200 | 88,221,300 | 27 |

| N.—Expenditure not charged to Revenue— | Budget Estimate, 1892-93. India. | England. | Exchange. | Total. | Number of Item. |
|---|---|---|---|---|---|
| | *Rx.* | £ | *Rx.* | *Rx.* | |
| Capital Expenditure on Railways and Irrigation Works— | | | | | |
| 48.—State Railways | 1,412,000 | 1,382,000 | 691,000 | 3,485,000 | 28 |
| 49.—Irrigation Works | 544,500 | 3,700 | 1,800 | 550,000 | 29 |
| Total | 1,956,500 | 1,385,700 | 692,800 | 4,035,000 | 30 |

* See foot-note in Abstract A, p. 144.

(*a*) Includes Rx. 3,200 on account of Advances of Interest.

# *of Expenditure*—concluded.

in respect of transactions in *India*, including those of "Exchange."]

| Number of Item. | REVISED ESTIMATE, 1892-93. | | | | | | ACCOUNTS, 1892-93. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | INDIA. | | | England. | Exchange. | TOTAL. | INDIA. | | | England. | Exchange. | TOTAL. |
| | Imperial. | Provincial. | Local. | | | | Imperial. | Provincial. | Local. | | | |
| | *Rx.* | *Rx.* | *Rx.* | £ | *Rx.* | *Rx.* | *Rx.* | *Rx.* | *Rx.* | £ | *Rx.* | *Rx.* |
| 1 | 11,130,600 | 14,932,300 | 2,485,500 | 5,514,800 | 3,308,900 | 37,372,100 | 11,043,607 | 14,995,038 | 2,457,862 | 5,468,776 | 3,290,154 | 37,255,437 |
| 2 | 158,500 | 134,400 | ... | ... | ... | 292,900 | 201,225 | 138,262 | ... | ... | ... | 339,487 |
| 3 | 7,448,900 | 353,500 | ... | ... | ... | 7,802,400 | 7,579,288 | 365,580 | ... | ... | ... | 7,944,868 |
| 4 | 2,937,700 | 210,500 | ... | 1,017,000 | 610,200 | 4,775,400 | 2,939,735 | 210,372 | ... | 1,017,092 | 611,908 | 4,779,107 |
| 5 | ... | ... | ... | 1,696,600 | 1,018,000 | 2,714,600 | ... | ... | ... | 1,696,651 | 1,020,748 | 2,717,399 |
| 6 | ... | ... | ... | 205,200 | 123,100 | 328,300 | ... | ... | ... | 205,099 | 123,393 | 328,492 |
| 7 | 30,500 | ... | ... | 659,200 | 395,500 | 1,085,200 | 30,108 | ... | ... | 659,351 | 396,682 | 1,086,141 |
| 8 | 612,000 | ... | ... | ... | ... | 612,000 | 611,347 | ... | ... | ... | ... | 611,347 |
| 9 | 2,800 | ... | ... | 2,145,300 | 1,287,200 | 3,435,300 | 2,673 | ... | ... | 2,145,297 | 1,290,665 | 3,438,635 |
| 10 | 15,000 | 16,900 | ... | ... | ... | 31,900 | 12,383 | 16,643 | ... | ... | ... | 29,026 |
| 11 | —10,100 | ... | ... | ... | ... | —10,100 | —10,860 | ... | ... | ... | ... | —10,860 |
| 12 | 11,036,800 | 580,900 | ... | 5,723,300 | 3,434,000 | 20,775,000 | 11,164,674 | 592,595 | ... | 5,723,490 | 3,443,396 | 20,924,155 |
| 13 | 403,800 | 386,800 | ... | ... | ... | 790,600 | 410,603 | 383,348 | ... | ... | ... | 793,951 |
| 14 | 606,300 | 532,600 | ... | ... | ... | 1,138,900 | 605,959 | 532,427 | ... | ... | ... | 1,138,386 |
| 15 | 413,300 | 627,800 | 10,600 | 700 | 400 | 1,052,800 | 390,253 | 606,438 | 10,524 | 579 | 348 | 1,008,142 |
| 16 | 1,423,400 | 1,547,200 | 10,600 | 700 | 400 | 2,982,300 | 1,406,815 | 1,522,213 | 10,524 | 579 | 348 | 2,940,479 |
| 17 | 1,124,900 | ... | ... | 40,800 | 24,500 | 1,190,200 | 1,131,728 | ... | ... | 40,628 | 24,443 | 1,196,799 |
| 18 | 665,900 | 2,191,500 | 1,741,100 | 86,700 | 52,000 | 4,737,200 | 635,087 | 2,162,357 | 1,714,593 | 85,940 | 51,704 | 4,649,681 |
| 19 | 1,790,800 | 2,191,500 | 1,741,100 | 127,500 | 76,500 | 5,927,400 | 1,766,815 | 2,162,357 | 1,714,593 | 126,568 | 76,147 | 5,846,480 |
| 20 | 14,573,000 | ... | ... | 2,635,300 | 1,581,200 | 18,789,500 | 14,657,935 | ... | ... | 2,500,499 | 1,504,364 | 18,662,798 |
| 21 | 949,200 | ... | ... | 2,387,000 | 1,432,200 | 4,768,400 | 931,156 | ... | ... | 2,388,297 | 1,436,860 | 4,756,313 |
| 22 | 15,522,200 | ... | ... | 5,022,300 | 3,013,400 | 23,557,900 | 15,589,091 | ... | ... | 4,888,796 | 2,941,224 | 23,419,111 |
| 23 | 279,300 | ... | ... | 175,000 | 105,000 | 559,300 | 255,723 | ... | ... | 126,332 | 76,005 | 458,060 |
| 24 | 41,341,600 | 19,386,300 | 4,237,200 | 16,563,600 | 9,938,200 | 91,466,900 | 41,427,950 | 19,410,465 | 4,182,979 | 16,334,541 | 9,827,274 | 91,183,209 |
| 25 | ... | +423,000 | —423,000 | ... | ... | ... | ... | +431,865 | —431,865 | | | |
| 26 | ... | 56,700 | 44,900 | ... | ... | —363,800 | ... | 75,978 | 120,507 | ... | ... | —177,359 |
| | ... | 376,200 | 89,200 | | | | ... | 337,395 | 86,449 | | | |
| 27 | 41,341,600 | 19,489,800 | 3,769,900 | 16,563,600 | 9,938,200 | 91,103,100 | 41,427,950 | 19,580,913 | 3,835,172 | 16,334,541 | 9,827,274 | 91,005,850 |

| | REVISED ESTIMATE, 1892-93. | | | | ACCOUNTS, 1892-93. | | | |
|---|---|---|---|---|---|---|---|---|
| | India. | England. | Exchange. | Total. | India. | England. | Exchange. | Total. |
| | *Rx.* | £ | *Rx.* | *Rx.* | *Rx.* | £ | *Rx.* | *Rx.* |
| 28 | 1,727,900 | 1,068,000 | 640,800 | 3,436,700 | 1,798,040 | 1,034,673 | 622,486 | 3,455,199 |
| 29 | 536,900 | 8,200 | 4,900 | 550,000 | 521,789 | 5,808 | 3,494 | 531,091 |
| 30 | 2,264,800 | 1,076,200 | 645,700 | 3,986,700 | 2,319,829 | 1,040,481 | 625,980 | 3,986,290 |

# Abstract C.—*Details of Receipts*

[Rx. 1 is recorded for every 10 Rupees in respect
The figures in thick type are those

| | Budget Estimate, 1892-93. | | | Revised Estimate, 1892-93. | | | Accounts, 1892-93. | | |
|---|---|---|---|---|---|---|---|---|---|
| | India. | England. | Total. | India. | England. | Total. | India. | England. | Total. |
| | *Rx.* | £ | *Rx.* | *Rx.* | £ | *Rx.* | *Rx.* | £ | *Rx.* |
| Revenue (from Abstract A). | 88,066,700 | 200,800 | 88,267,500 | 89,683,000 | 211,400 | 89,894,400 | 89,819,707 | 220,233 | 90,039,940 |
| Exchange added to Revenue | 100,400 | ... | 100,400 | 126,800 | .. | 126,800 | 132,498 | ... | 132,498 |
| Total | 88,167,100 | 200,800 | 88,367,900 | 89,809,800 | 211,400 | 90,021,200 | 89,952,205 | 220,233 | 90,172,438 |
| **O.—Permanent Debt incurred—** | | | | | | | | | |
| *Sterling Debt—* | | | | | | | | | |
| 3. p. c. Stock | ... | 1,800,000 | | ... | 1,300,000 | | ... | 1,300,000 | |
| *Rupee Debt—* | | | | | | | | | |
| 4. p. c. Rupee Loan | ... | ... | | ... | ... | | 23 | ... | |
| Loan from Rampur State | 250,000 | ... | | 250,000 | ... | | 250,000 | ... | |
| Total | 250,000 | 1,800,000 | 2,050,000 | 250,000 | 1,300,000 | 1,550,000 | 250,023 | 1,300,000 | 1,550,023 |
| Net | | | 127,700 | | | 0 | | | 0 |
| **P.—Unfunded Debt—** | | | | | | | | | |
| Treasury Notes | ... | ... | | 1,000 | ... | | 900 | ... | |
| Deposits of Service Funds | 132,900 | . | | 135,400 | .. | | 135,225 | ... | |
| Savings Bank Deposits | 3,775,200 | ... | | 4,209,500 | ... | | 4,223,923 | ... | |
| Total | 3,908,100 | ... | 3,908,100 | 4,345,900 | ... | 4,345,900 | 4,360,048 | ... | 4,360,048 |
| Net | | | 869,000 | | | 1,056,100 | | | 963,902 |
| **Q.—Deposits and Advances—** | | | | | | | | | |
| Balances of Provincial Allotments | 15,000 | .. | | 101,600 | . | | 196,485 | ... | |
| Excluded Local Funds | 680,100 | ... | | 759,500 | ... | | 728,536 | ... | |
| Political and Railway Funds | 319,800 | ... | | 323,400 | ... | | 332,727 | ... | |
| Deposits of Sinking Fund | 9,000 | ... | | 4,500 | ... | | 4,493 | ... | |
| Departmental and Judicial Deposits | 14,608,200 | ... | | 15,907,800 | ... | | 16,153,386 | ... | |
| Advances | 8,961,300 | 6,200 | | 14,646,200 | 4,500 | | 14,905,174 | 4,471 | |
| Suspense Accounts | 42,000 | ... | | 19,500 | ... | | 75,572 | ... | |
| Exchange on Remittance Accounts (net) | 459,200 | ... | | 915,000 | ... | | 1,160,364 | ... | |
| Miscellaneous | 61,000 | ... | | 55,000 | ... | | 123,879 | ... | |
| Total | 25,155,600 | 6,200 | 25,161,800 | 32,732,500 | 4,500 | 32,737,000 | 33,680,616 | 4,471 | 33,685,087 |
| Net | | | | | | 454,100 | | | 749,274 |
| Carried over | 117,480,800 | 2,007,000 | | 127,138,200 | 1,515,900 | | 128,242,892 | 1,524,704 | |

# *and Disbursements.*

of transactions *in India*, including those of "Exchange."]
which appear in the General Account.

| | Budget Estimate, 1892-93. | | | Revised Estimate, 1892-93. | | | Accounts, 1892-93. | | |
|---|---|---|---|---|---|---|---|---|---|
| | India. | England. | Total. | India. | England. | Total. | India. | England. | Total. |
| | *Rx.* | £ | *Rx.* | *Rx.* | £ | *Rx.* | *Rx.* | £ | *Rx.* |
| Expenditure, Imperial and Provincial (from Abstract B) | 65,457,400 | 15,950,400 | 81,407,800 | 64,965,100 | 16,563,600 | 81,528,700 | 65,021,394 | 16,334,541 | 81,355,935 |
| Exchange, charged as Expenditure | 7,975,200 | | 7,975,200 | 9,938,200 | | 9,938,200 | 9,827,274 | | 9,827,274 |
| *Add*—Provincial Surpluses, transferred to "Deposits" | 15,000 | | 15,000 | 101,600 | | 101,600 | 196,485 | | 196,485 |
| *Deduct*—Provincial Deficits, charged against "Deposits" | *1,176,700* | | *1,176,700* | *465,400* | | *465,400* | *373,844* | | *373,844* |
| Total | 72,270,900 | 15,950,400 | 88,221,300 | 74,539,500 | 16,563,600 | 91,103,100 | 74,671,309 | 16,334,541 | 91,005,850 |
| Expenditure not charged to Revenue— | | | | | | | | | |
| Capital Outlay on Railways and Irrigation Works | 1,956,500 | 1,385,700 | | 2,264,800 | 1,076,200 | | 2,319,829 | 1,040,481 | |
| *Add—Exchange on Expenditure not charged to Revenue* | 692,800 | ... | | 645,700 | ... | | 625,980 | ... | |
| Total | 2,649,300 | 1,385,700 | 4,035,000 | 2,910,500 | 1,076,200 | 3,986,700 | 2,945,809 | 1,040,481 | 3,986,290 |
| **O—Permanent Debt discharged—** | | | | | | | | | |
| *Sterling Debt*— | | | | | | | | | |
| India 5 p. c. Stock | ... | ... | | ... | 400 | | ... | 400 | |
| India 4 p. c. Stock | ... | ... | | ... | 500 | | ... | 940 | |
| Oudh and Rohilkund Railway Debentures | ... | 1,770,300 | | ... | 1,770,300 | | ... | 1,770,300 | |
| South Indian Railway Debentures | ... | 150,000 | | ... | 150,000 | | ... | 150,000 | |
| *Rupee Debt*— | | | | | | | | | |
| 5½ p. c. Loans | ... | ... | | ... | ... | | 1,200 | ... | |
| 5 p. c. Loans | ... | ... | | ... | ... | | 220 | ... | |
| 4½ p. c. Loan | 1,000 | ... | | 3,200 | ... | | 1,900 | ... | |
| 4 p. c. Loan | 500 | ... | | ... | ... | | 1,410 | ... | |
| Provincial Debentures | 500 | ... | | 1,800 | ... | | ... | ... | |
| Stock Notes | ... | ... | | ... | ... | | 58 | ... | |
| Total | 2,000 | 1,920,300 | 1,922,300 | 5,000 | 1,921,200 | 1,926,200 | 4,788 | 1,921,640 | 1,926,428 |
| Net | | | 0 | | | 376,200 | | | 376,405 |
| **P—Unfunded Debt—** | | | | | | | | | |
| Special Loans | 100 | ... | | 200 | ... | | 88 | ... | |
| Treasury Notes | ... | ... | | 500 | ... | | 700 | ... | |
| Deposits of Service Funds | 88,500 | ... | | 92,200 | ... | | 93,774 | ... | |
| Savings Bank Deposits | 2,950,500 | ... | | 3,196,900 | ... | | 3,301,584 | ... | |
| Total | 3,039,100 | ... | 3,039,100 | 3,289,800 | ... | 3,289,800 | 3,396,146 | ... | 3,396,146 |
| Net | | | 0 | | | 0 | | | 0 |
| **Q.—Deposits and Advances—** | | | | | | | | | |
| Balances of Provincial Allotments | 1,176,700 | ... | | 465,400 | ... | | 373,844 | ... | |
| Excluded Local Funds | 690,200 | ... | | 753,700 | ... | | 728,239 | ... | |
| Political and Railway Fund | 305,100 | ... | | 328,900 | ... | | 331,618 | ... | |
| Departmental and Judicial Deposits | 14,610,400 | ... | | 15,732,100 | ... | | 15,890,673 | ... | |
| Advances | 8,941,400 | 1,100 | | 14,869,400 | 4,200 | | 15,141,786 | 4,236 | |
| Suspense Accounts | 41,400 | ... | | 51,800 | ... | | 204,778 | ... | |
| Miscellaneous | 194,700 | 500 | | 76,800 | 600 | | 259,780 | 859 | |
| Total | 25,959,900 | 1,600 | 25,961,500 | 32,278,100 | 4,800 | 32,282,900 | 32,930,718 | 5,095 | 32,935,813 |
| Net | | | 799,700 | | | 0 | | | 0 |
| Carried over | 103,921,200 | 19,258,000 | | 113,022,900 | 19,565,800 | | 113,948,770 | 19,301,757 | |

# Abstract C.—*Details of Receipts*

| | Budget Estimate, 1892-93. | | | Revised Estimate, 1892-93. | | | Accounts, 1892-93. | | |
|---|---|---|---|---|---|---|---|---|---|
| | India. | England. | Total. | India. | England. | Total. | India. | England. | Total. |
| | *Rx.* | £ | *Rx.* | *Rx.* | £ | *Rx.* | *Rx.* | £ | *Rx.* |
| Brought forward . | 117,480,800 | 2,007,000 | | 127,138,200 | 1,515,900 | | 128,242,892 | 1,524,704 | |
| **R.—Loans and Advances by Imperial Government** . . | 98,200 | ... | 98,200 | 102,300 | ... | 102,300 | 151,968 | ... | 151,968 |
| Net . | | | 0 | | | 0 | | | 0 |
| **R.R.—Loans and Advances by Provincial Governments** . | 230,200 | ... | 230,200 | 310,000 | ... | 310,000 | 293,477 | ... | 293,477 |
| Net . | | | 0 | | | 0 | | | 0 |
| **S.—Capital Receipts from Railway Companies—** | | | | | | | | | |
| On Account of Subscribed Capital . . . | 160,000 | 1,788,200 | | ... | 1,538,600 | | 77,500 | 1,570,567 | |
| Repayments . . . | 1,110,600 | ... | | 1,175,800 | 9,100 | | 1,059,900 | 9,101 | |
| Total . | 1,270,600 | 1,788,200 | 3,058,800 | 1,175,800 | 1,547,700 | 2,723,500 | 1,137,400 | 1,579,668 | 2,717,068 |
| Net . | | | 0 | | | 626,500 | | | 692,280 |
| **T.—Remittances—** | | | | | | | | | |
| Inland Money Orders . | 19,300,000 | ... | | 18,100,000 | ... | | 18,117,635 | ... | |
| Other Local Remittances. | ... | ... | | ... | ... | | 117,010 | ... | |
| Other Departmental Accounts . . . | 654,000 | ... | | 630,200 | ... | | 681,619 | ... | |
| Net Receipts by Civil Treasuries from— | | | | | | | | | |
| Post Office . . . | 805,400 | ... | | 988,900 | ... | | 916,927 | ... | |
| Telegraph . . . | .. | ... | | 57,500 | ... | | 40,213 | ... | |
| Guaranteed Railways . | 3,379,100 | ... | | 3,575,200 | ... | | 3,537,002 | ... | |
| Public Works . . | ... | ... | | 408,300 | ... | | ... | ... | |
| Net Receipts from Civil Treasuries by— | | | | | | | | | |
| Telegraph . . . | 5,500 | ... | | ... | ... | | ... | ... | |
| Marine . . . | 267,000 | ... | | 203,700 | ... | | 189,514 | ... | |
| Military . . . | 13,718,600 | ... | | 14,113,600 | ... | | 14,137,186 | ... | |
| Public Works . . | 810,400 | ... | | 301,700 | ... | | 265,418 | .. | |
| Remittance Account between England and India | 1,338,100 | 125,000 | | 1,372,400 | 194,600 | | 1,409,717 | 179,285 | |
| Total . | 40,278,100 | 125,000 | 40,403,100 | 39,751,500 | 194,600 | 39,946,100 | 39,412,241 | 179,285 | 39,591,526 |
| Net . | | | 0 | | | 649,500 | | | 128,840 |
| **U.—Secretary of State's Bills drawn** . . | ... | 17,000,000 | 17,000,000 | ... | 17,200,000 | 17,200,000 | | 16,532,215 | 16,532,215 |
| **Total Receipts** . | 159,357,900 | 20,920,200 | | 168,477,800 | 20,458,200 | | 169,237,978 | 19,815,872 | |
| **V.—Opening Balance** . | 16,750,044 | 3,261,050 | | 17,287,005 | 4,122,626 | | 17,287,005 | 4,122,626 | |
| **Grand Total** . | 176,107,944 | 24,181,250 | | 185,764,805 | 24,580,826 | | 186,524,983 | 23,938,498 | |

*and Disbursements*—continued.

| | Budget Estimate, 1892-93. | | | Revised Estimate, 1892-93. | | | Accounts, 1892-93. | | |
|---|---|---|---|---|---|---|---|---|---|
| | India. | England. | Total. | India. | England. | Total. | India. | England. | Total. |
| | *Rx.* | £ | *Rx.* | *Rx.* | £ | *Rx.* | *Rx.* | £ | *Rx.* |
| Brought forward | 103,921,200 | 19,258,000 | | 113,022,900 | 19,565,800 | | 113,948,770 | 19,301,757 | |
| R.—Loans and Advances by Imperial Government | 277,000 | ... | 277,000 | 442,800 | ... | 442,800 | 508,236 | ... | 508,236 |
| Net | | | 178,800 | | | 340,500 | | | 356,268 |
| RR.—Loans and Advances by Provincial Governments | 662,900 | ... | 662,900 | 812,200 | ... | 812,200 | 786,817 | ... | 786,817 |
| Net | | | 432,700 | | | 502,200 | | | 493,340 |
| S.—Payments to Railway Companies on Capital Account— | | | | | | | | | |
| For discharge of Debentures | ... | 138,200 | | ... | ... | | ... | ... | |
| For Expenditure | 1,679,100 | 1,292,100 | | 1,146,400 | 950,600 | | 1,103,219 | 921,569 | |
| Total | 1,679,100 | 1,430,300 | 3,109,400 | 1,146,400 | 950,600 | 2,097,000 | 1,103,219 | 921,569 | 2,024,788 |
| Net | | | 50,600 | | | 0 | | | 0 |
| T.—Remittances— | | | | | | | | | |
| Inland Money Order | 19,300,000 | ... | | 18,100,000 | ... | | 18,098,856 | ... | |
| Other Local Remittances | ... | ... | | 1,500 | ... | | ... | ... | |
| Other Departmental Accounts | 654,000 | ... | | 630,200 | ... | | 671,127 | ... | |
| Net Payments into Civil Treasuries by— | | | | | | | | | |
| Post Office | 805,400 | ... | | 988,900 | ... | | 916,927 | ... | |
| Telegraph | ... | ... | | 57,500 | ... | | 40,381 | ... | |
| Guaranteed Railways | 3,379,100 | ... | | 3,575,200 | ... | | 3,537,002 | ... | |
| Net Issues from Civil Treasuries to— | | | | | | | | | |
| Telegraph | 5,500 | ... | | ... | ... | | ... | ... | |
| Marine | 267,000 | ... | | 203,700 | ... | | 189,533 | ... | |
| Military | 13,718,600 | ... | | 14,113,600 | ... | | 14,137,186 | ... | |
| Public Works | 810,400 | ... | | ... | ... | | 250,357 | ... | |
| Remittance Account between England and India | 162,400 | 1,316,800 | | 164,400 | 1,461,600 | | 174,533 | 1,446,784 | |
| Total | 39,102,400 | 1,316,800 | 40,419,200 | 37,835,000 | 1,461,600 | 39,296,600 | 38,015,902 | 1,446,784 | 39,462,686 |
| Net | | | 16,100 | | | 0 | | | 0 |
| U.—Secretary of State's Bills paid | 17,166,500 | ... | 17,166,500 | 17,301,300 | ... | 17,301,300 | 16,890,283 | ... | 16,890,283 |
| Total Disbursements | 162,809,100 | 22,005,100 | | 170,560,600 | 21,978,000 | | 171,253,227 | 21,670,110 | |
| V.—Closing Balance | 13,298,844 | 2,176,150 | | 15,204,205 | 2,602,826 | | 15,271,756 | 2,268,388 | |
| Grand Total | 176,107,944 | 24,181,250 | | 185,764,805 | 24,580,826 | | 186,524,983 | 23,938,498 | |

# Abstract D.—*Account of Provincial and Local Savings charged to Revenue and held at the disposal of Provincial Governments under their Provincial Contracts.*

## A.—Provincial Balances.

| | India. | Central Provinces. | Burma. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|---|---|---|---|---|---|
| | *Rx.* | *Rx.* | *Rx.* | *Rx.* | *Rx.* | *Rx.* | *Rx.* | *Rx.* | *Rx.* | *Rx.* |
| **Budget Estimate, 1892-93.** | | | | | | | | | | |
| Balance at end of 1891-92 (by Revised Estimate) | ... | 204,894 | 381,219 | 112,720 | 199,977 | 492,830 | 273,287 | 402,741 | 388,200 | 2,455,868 |
| Added in 1892-93 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Spent in 1892-93 | ... | 52,700 | 158,400 | 40,400 | ... | 91,500 | 102,700 | 254,400 | 186,700 | 886,800 |
| Balance at end of 1892-93 | .. | 152,194 | 222,819 | 72,320 | 199,977 | 401,330 | 170,587 | 148,341 | 201,500 | 1,569,068 |
| **Revised Estimate, 1892-93.** | | | | | | | | | | |
| Balance at end of 1891-92 (by Accounts) | ... | 205,434 | 381,217 | 135,905 | 235,343 | 512,431 | 277,068 | 419,071 | 407,011 | 2,573,480 |
| Added in 1892-93 | ... | ... | 54,400 | ... | ... | 2,300 | ... | ... | ... | 56,700 |
| Spent in 1892-93 | ... | 37,800 | ... | 7,300 | 10,700 | ... | 93,100 | 176,100 | 51,200 | 376,200 |
| Balance at end of 1892-93 | ... | 167,634 | 435,617 | 128,605 | 224,643 | 514,731 | 183,968 | 242,971 | 355,811 | 2,253,8[illegible] |
| **Accounts, 1892-93.** | | | | | | | | | | |
| Balance at end of 1891-92 | ... | 205,434 | 381,217 | 135,905 | 235,343 | 512,431 | 277,068 | 419,071 | 407,011 | 2,573,480 |
| Added in 1892-93 | ... | ... | 66,642 | 9,336 | ... | ... | ... | ... | ... | 75,978 |
| Spent in 1892-93 | ... | 21,798 | ... | ... | 9,826 | 16,752 | 106,050 | 159,081 | 23,888 | 337,395 |
| Balance at end of 1892-93 | ... | 183,636 | 447,859 | 145,241 | 225,517 | 495,679 | 171,018 | 259,990 | 383,123 | 2,312,063 |

## B.—Local Balances.

NOTE.—These Balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

| | India. | Central Provinces. | Burma. | Assam. | Bengal. | N.-W. P. and Oudh. | Punjab. | Madras. | Bombay. | TOTAL. |
|---|---|---|---|---|---|---|---|---|---|---|
| | *Rx.* | *Rx.* | *Rx.* | *Rx.* | *Rx.* | *Rx.* | *Rx.* | *Rx.* | *Rx.* | *Rx.* |
| **Budget Estimate, 1892-93.** | | | | | | | | | | |
| Balance at end of 1891-92 (by Revised Estimate) | 13,062 | 76,669 | 83,194 | 21,839 | 153,320 | 82,565 | 197,618 | 518,635 | 360,567 | 1,507,469 |
| Added in 1892-93 | ... | ... | ... | ... | ... | 15,000 | ... | ... | ... | 15,000 |
| Spent in 1892-93 | 2,000 | 20,900 | 6,800 | 11,800 | 73,200 | .. | 18,500 | 152,300 | 4,400 | 289,900 |
| Balance at end of 1892-93 | 11,062 | 55,769 | 76,394 | 10,039 | 80,120 | 97,565 | 179,118 | 366,335 | 356,167 | 1,232,569 |
| **Revised Estimate, 1892-93.** | | | | | | | | | | |
| Balance at end of 1891-92 (by Accounts) | 13,020 | 85,047 | 103,408 | 28,781 | 166,846 | 88,144 | 195,927 | 549,033 | 380,227 | 1,610,433 |
| Added in 1892-93 | ... | ... | 17,900 | ... | ... | 23,700 | ... | 3,300 | ... | 44,900 |
| Spent in 1892-93 | 800 | 2,800 | ... | 19,300 | 28,300 | ... | 18,900 | ... | 19,100 | 89,200 |
| Balance at end of 1892-93 | 12,220 | 82,247 | 121,308 | 9,481 | 138,546 | 111,844 | 177,027 | 552,333 | 361,127 | 1,566,133 |
| **Accounts, 1892-93.** | | | | | | | | | | |
| Balance at end of 1891-92 | 13,020 | 85,047 | 103,408 | 28,781 | 166,846 | 88,144 | 195,927 | 549,033 | 380,227 | 1,610,433 |
| Added in 1892-93 | 549 | 345 | 29,437 | ... | ... | 23,374 | ... | 66,802 | ... | 120,507 |
| Spent in 1892-93 | ... | ... | ... | 24,586 | 1,388 | ... | 1,784 | ... | 8,691 | 36,449 |
| Balance at end of 1892-93 | 13,569 | 85,392 | 132,845 | 4,195 | 165,458 | 111,518 | 194,143 | 615,835 | 371,536 | 1,694,491 |

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